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Public Document

City of  
**MANCHESTER**  
New Hampshire



**ANNUAL REPORT**

For the Years  
1944 and 1945



TWENTY-FIFTH  
ANNUAL REPORT  
*of the*  
CITY OF MANCHESTER  
NEW HAMPSHIRE



*For the Year Ending December 31, 1945*





# MANCHESTER CITY GOVERNMENT

1945

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## *Mayor*

JOSAPHAT T. BENOIT ..... Office, City Hall

Chosen at election in November, 1941. Salary, \$5,000 per annum.

Effective May 16, 1945.

## *Mayor's Secretary*

Madeline A. Gladu ..... Office, City Hall

Appointed by the Mayor. Salary, \$1,500 per annum.

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## *Aldermen*

Ward 1. Henry F. Berry

Ward 2. Guy L. Foster

Ward 3. Harry W. Bergquist

Ward 4. John J. Hartnett

Ward 5. George T. Healy

Ward 6. William J. Booth

Ward 7. Peter R. Poirier

Ward 8. Armand H. LeMarier

Ward 9. James E. Hannon

Ward 10. Louis J. Head

Ward 11. Francis H. Sweeney

Ward 12. Edward T. Martel

Ward 13. Bruno Therrien

Ward 14. Roger J. Crowley

*Board of Aldermen\**

## STANDING COMMITTEES

Accounts—Aldermen LeMarier, Crowley, Foster.  
 Bills on Second Reading—Aldermen Hartnett, Poirier, Berry.  
 Cemeteries—Aldermen Booth, Foster, Hannon, Bergquist, LeMarier.  
 City Planning—Aldermen Crowley, Hartnett, Martel.  
 Claims—Aldermen Sweeney, Hannon, Therrien.  
 Enrollment—Aldermen Healey, Therrien, Berry.  
 Finance—The Mayor, Aldermen Berry, Bergquist, Hartnett, Booth,  
     Poirier, Martel, Crowley.  
 Lands and Buildings—Aldermen Martel, LeMarier.  
 Licenses—Aldermen Hartnett, Sweeney, Martel.  
 Lighting Streets—Aldermen Poirier, Sweeney, Healy, Head.  
 Streets and Sewers—Aldermen Hannon, Healy, Head.  
 Board of Recreation—Aldermen Poirier, Head.  
 Minor Offices—Aldermen Sweeney, Head, Therrien.  
 Radio—Aldermen Healy, Bergquist, LeMarier.  
 Special Tax Committee—Aldermen Hannon, Crowley, Foster.

\* First named Chairman.

*Finance Commission*

Joseph H. Laflamme ..... Term expires January, 1948  
 Leon H. Rice ..... Term expires January, 1946  
 Charles V. Kimball\* ..... Term expires January, 1947  
 Appointed by Governor for a term of three years. Salary, \$200 per annum.

\* Appointed to fill unexpired term of Carl S. Nute. Resigned.

*City Auditor*

Armand E. Tetu ..... Office, City Hall  
 Appointed by the Mayor and confirmed by Board of Aldermen in  
 January annually. Salary, \$2,500 per annum.



*City Treasurer*

Frank D. McLaughlin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Salary, \$2,800 per annum.

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*Collector of Taxes*

J. Charles Durette ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.

Term begins June 1. Salary, \$2,500 per annum.

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*Custodian of Deeded Property*

J. Charles Durette ..... Office, City Hall

Term begins June 1. Salary, \$600 per annum.

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*Assessors*

Michael J. Healy, Chairman ..... Term expires January, 1947

Edward J. Robitaille ..... Term expires January, 1951

Eugene T. Sherburne ..... Term expires January, 1949

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, \$3,100; Members of Board, \$2,800 per annum.

*City Solicitor*

Joseph J. Betley ..... The Central Building  
 Elected by Board of Mayor and Aldermen in January biennially.  
 Salary, \$1,850 per annum.

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*City Clerk*

Michael J. Quinn ..... Office, City Hall  
 Elected by the Board of Mayor and Aldermen in January biennially.  
 Salary, \$3,300 per annum.

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*Purchasing Agent\**

Robert H. Letendre ..... Office, City Hall  
 Elected by Board of Mayor and Aldermen in December for a term of  
 three years. Salary, \$3,800 per annum.

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\* Department closed during war.

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*Superintendent of Public Buildings*

Maurice F. Fitzgerald ..... Office, City Hall  
 Elected in the month of April by Board of Aldermen for a term of four  
 years. Salary, \$3,000 per annum. Term expires April, 1947.

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*Registrars of Voters*

Donat H. Richer, Chairman ..... Term expires May, 1947  
 Harry R. Bennett ..... Term expires May, 1946  
 Michael E. Ahern, Clerk ..... Term expires May, 1948  
 Appointed by Mayor and confirmed by Board of Aldermen in April for  
 a term of three years. Salary: Members of Board, \$400 per annum;  
 Clerk of Board, \$750 per annum.



*Police Commission*

Allan M. Wilson, Chairman .....	Term expires September, 1947
John F. County, Clerk .....	Term expires September, 1948
Joseph Laberge .....	Term expires September, 1946
Gerard A. Hamel* .....	Term expires September, 1946

Appointed by the Governor for a term of three years. Salary:

Chairman, \$150 per annum; Members of Commission, \$100 per annum.

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\* Appointed to fill unexpired term of Joseph Laberge. Deceased.

*Chief of Police*

James F. O'Neil ..... Office at Police Station  
Appointed by Commissioners. Salary, \$6,000 per annum.

*Municipal Court*

Alfred J. Chretien, Justice ..... Salary, \$2,400 per annum  
William L. Phinney, Associate ..... Salary, \$800 per annum  
Appointed by Governor. Term until 70 years of age.  
Robert C. Laing, Clerk ..... Salary, \$1,200 per annum  
Joseph McCormack, Chief Probation Officer ... Salary, \$2,400 per annum  
Frank Lamarre, Probation Officer  
Salary \$2,200 per annum. Effective October 1, 1945  
Appointed by Justice. Term not limited.

*Fire Commissioners*

Zephire Ledoux ..... Term expires May, 1948  
John C. Horan, Chairman ..... Term expires May, 1947  
Fred Hecker, Clerk ..... Term expires May, 1946  
Appointed by the Mayor and confirmed by Board of Aldermen in April  
for a term of three years. Salary: Clerk, \$150 per annum; Members of  
Commission, \$100 per annum.

*Chief Engineer*

Charles H. French\* ..... Office, Central Station, Vine Street  
Elected by Board of Fire Commissioners. Salary, \$4,500 per annum.

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\* Aubrey G. Robinson appointed October 16, 1945 to replace Charles H. French.  
Deceased.

*Deputy Chief Engineers*

Arthur J. Provost ..... Salary, \$3,225 per annum

James J. Collins, Jr. .... Salary, \$3,125 per annum

Elected by Board of Fire Commissioners.

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*Sealer of Weights and Measures*

C. Edward Bourassa\* ..... Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen  
biennially in January. Salary, \$2,100 per annum.

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\* Appointed to fill unexpired term of Alphonse J. Roy. Resigned.

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*Board of Health*

Jules O. Gagnon, M. D., Chairman ..... Term expires February 1, 1948

James J. Powers, M. D. .... Term expires February 1, 1946

John F. Holmes, M. D., Clerk ..... Term expires February 1, 1947

One member appointed by the Mayor annually in the month of January  
for a term of three years. Salary, \$200 per annum. Office, Old Court  
House, West Merrimack Street.

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*Health Officer*

Howard A. Streeter, M. D. .... Salary, \$4,500 per annum

Appointed by Board of Health.

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*Board of Examiners of Plumbers*

Leon H. Goulet, (Master) ..... Term expires January 1, 1946

Hugh Taylor, (Journeyman) ..... Term expires January 1, 1946

William M. Cullity, (Inspector) .... Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, two Members for a term of Five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

William M. Cullity, Chairman

George J. McQuaid, Clerk

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### *City Physician*

Lucien P. Guay, M. D. .... Office, 176 Wilson Street

Elected by vote of the Board of Mayor and Aldermen in January,  
biennially. Salary, \$1,600 per annum.

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### *Department of Highways*

Philip W. Sheridan, Chairman ..... Term expires January, 1947

Joseph Dallaire, Clerk ..... Term expires January, 1948

Walter B. McGregor ..... Term expires January, 1946

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, \$250 per annum; Members of Board, \$200 per annum.

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### *Surveyor*

Napoleon P. Sevigny ..... Office, City Hall

Elected by the Commissioners of Department of Highways.

Salary, \$6,000 per annum.

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### *Commissioner of Charities*

Frank X. Carroll ..... Office, City Hall

Elected biennially at municipal election. Salary, \$3,000 per annum.



## ANNUAL OFFICIAL REPORT

## SCHOOL DEPARTMENT

*School Committee*

	Josaphat T. Benoit, Mayor, ex-officio, Chairman
Ward 1.	Chester W. Jenks
Ward 2.	Henry W. N. Bennett, M. D.
Ward 3	Hendry J. Clark
Ward 4.	George H. Griffin
Ward 5.	Philip W. Sheridan
Ward 6.	Daniel E. Donahue
Ward 7.	Clarence R. Cote
Ward 8.	Leonello Breton
Ward 9.	Wilmot G. Merrill
Ward 10.	Frank L. McAllister, Vice-Chairman of the Board
Ward 11.	Patrick J. Sullivan
Ward 12.	Albert G. Miville
Ward 13.	Edgar F. Geoffrion
Ward 14.	Robert J. Jobin

Chosen at the election in November, 1943, for a term of two years.

Salary, \$100 per annum.

J. Leo Dery ..... Clerk of the Board

Appointed biennially by the Board. Salary, \$750 per annum.

*Superintendent of Schools*

Austin J. Gibbons ..... Office, 88 Lowell Street

Term expires July 1, 1950. Salary, \$7,200 per annum. \$5,200 paid by City of Manchester and \$2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

*Assistant Superintendent*

Augusta M. Nichols ..... Term expires July 1, 1948

Nominated by members of School Board and elected by State Board of Education. Salary, \$3,700 per annum. \$1,700 paid by the City of Manchester, \$2,000 paid by State of New Hampshire.

*Trustees of Carpenter Memorial Library*

Josaphat T. Benoit, Mayor, ex-officio

Aretas B. Carpenter .....	Term expires October 1, 1951
Wilfred J. Lessard .....	Term expires October 1, 1950
Samuel P. Hunt .....	Term expires October 1, 1952
Maurice F. Devine .....	Term expires October 1, 1946
William J. Starr .....	Term expires October 1, 1947
Mrs. Mary C. Manning .....	Term expires October 1, 1948
W. Parker Straw .....	Term expires October 1, 1949
Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.	

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*Librarian*

Caroline B. Clement .....	Salary, \$3,000 per annum
Elected by the Trustees of Library.	

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*Water Commissioners*

Josaphat T. Benoit, Mayor, ex-officio

J. Brodie Smith, Chairman .....	Term expires January, 1949
Murray H. Towle .....	Term expires January, 1947
Charles A. Burke .....	Term expires January, 1946
D. Frank Shea, Clerk .....	Term expires January, 1951
Albert J. Preourt .....	Term expires January, 1950
Arthur H. St. Germain .....	Term expires January, 1948

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: \$200 per annum. Chairman, \$400; Clerk, \$400 per annum.

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*Superintendent of Water Works*

Percy A. Shaw .....	Office, Old Court House, West Merrimack Street
Chosen by Water Commissioners annually. Salary, \$6,000 per annum.	

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*Assistant Superintendent*

James A. Sweeney .....	Salary, \$3,860 per annum
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### *Trustees Board of Recreation and Aviation*

Arthur F. Boisseau .....	Term expires March 1, 1947
Edward T. Flanagan, Clerk .....	Term expires March 1, 1948
James F. O'Neil, Chairman .....	Term expires March 1, 1946
Peter R. Poirier .....	Term expires January 1, 1946
Louis J. Head .....	Term expires January 1, 1946

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk, \$200 per annum.

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### *City Planning Board*

Alexis F. Bisson, Chairman .....	Term expires December 31, 1948
Romeo Lamy .....	Term expires December 31, 1945
John D. O'Malley .....	Term expires December 31, 1946
William F. Howes, Clerk .....	Term expires December 31, 1947
Harry C. Jones .....	Term expires December 31, 1949
Arthus L. Franks, Chairman Parks and Playgrounds Commission, ex-officio.	
Ernest W. Graupner, Engineer Highway Department, ex-officio.	

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

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### *Board of Adjustment*

John Joseph Lacey, Clerk .....	Term expires March 1, 1950
Peter P. Walas .....	Term expires March 1, 1948
Sylvester J. Foley .....	Term expires March 1, 1947
Arthur F. Vytal, Records Clerk .....	Term expires March 1, 1946
Adrian D. Manseau, Chairman .....	Term expires March 1, 1949

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, \$100 per annum.



*Trustees of Cemeteries*

Agnes T. Bryson .....	Term expires January, 1947
Harold M. Worthen .....	Term expires January, 1947
Arthur E. Card .....	Term expires January, 1948
John H. Rice .....	Term expires January, 1948
Wilfred J. LeBlanc .....	Term expires January, 1949
Mary C. Manning .....	Term expires January, 19 9
William D. Kanteres .....	Term expires January, 1946
Arthur J. Sullivan .....	Term expires January, 1946
Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.	

*Superintendent of All Cemeteries*

Guy H. Erskine .....	Office, Pine Grove Cemetery
Appointed by Trustees of Cemeteries. Salary, \$3,100 per annum.	

*Trustees of Cemetery Funds*

Josaphat T. Benoit, Mayor, ex-officio

Norwin S. Bean, Clerk .....	Term expires January, 1950
Harry L. Additon .....	Term expires January, 1945
Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.	
Frank D. McLaughlin, Treasurer .....	Salary, \$600 per annum

*City Weigher*

Michael J. Fahey .....	Office, City Scales, Franklin Street
Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary, \$1,200 per annum.	

*Inspector of Petroleum*

Carl Schellenberg ..... Office, 265 Sullivan Street  
 Elected by vote of Board of Mayor and Aldermen in January, biennially.

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*Parks and Playgrounds Commission*

Peter J. Hampston ..... Term expires April 1, 1948  
 Arthur L. Franks, Chairman ..... Term expires April 1, 1947  
 Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1946  
 David A. Lamontagne ..... Term expires April 1, 1940  
 Joseph Brouillard\* ..... Term expires April 1, 1949

One member appointed annually by the Mayor in the month of March for  
 a term of five years.

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\* Appointed to fill unexpired term of Antonio J. Beausoleil. Resigned.

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*Superintendent of Parks and Playgrounds*

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, \$2,700 annually.

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*Art Commission*

Maude Briggs Knowlton, Chairman ..... Term expires October 1, 1948  
 Fred W. Lamb, Clerk ..... Term expires October 1, 1947  
 Francoise Trudel Bourcier ..... Term expires October 1, 1946

Appointed by the Mayor and confirmed by the Board of Aldermen in  
 September for a term of three years.

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*Selectmen***WARD 1**

Roger E. LeBlanc

James Pettigrew

J. Walker Wiggin

**WARD 2**

Andrew S. Fantom

William J. Gauthier

Charles V. Kimball

## WARD 3

John P. Anthony

Thomas J. Enright

Joseph A. Nerbonne

## WARD 4

John R. Costello

Francis P. O'Connell

Emile Toupin

## WARD 5

Patrick J. Creighton

Joseph A. Noga

Lawrence B. Mahoney

## WARD 6

John D. Ainger

Edward J. Harlan

Albert T. Boisclair

## WARD 7

Joseph A. Martel

Alonzo J. Tessier

Patrick J. Ryan

## WARD 8

Edward Champagne

William T. Mara, Jr.

Edward LeClerc

## WARD 9

Henry J. Gagnon

Ernest J. Gladu

Michael J. Walsh

## WARD 10

George J. Delisle

Frank A. Smith

Clarence J. R. Hunter

## WARD 11

Joseph P. Lyons

Harry A. Wade

George H. Lambert

## WARD 12

John P. Bolton

Charles A. Caron

Raoul J. Lalumiere

## WARD 13

Rolland L. Chapdelaine

Arthur E. Thibodeau

Origene E. Lesmerises



## WARD 14

Martin F. Laughlin

Edward P. McGrail

Ernest H. Tremblay  
Salary, \$75.00 per term

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*Moderators*

- Ward 1. Winthrop Wadleigh
- Ward 2. Guy L. Foster
- Ward 3. Thomas E. Sheehan
- Ward 4. Walter J. Burke
- Ward 5. Jeremiah B. Healy, Jr.
- Ward 6. William F. Barrett
- Ward 7. Harold T. Laughlin
- Ward 8. Walter J. Labore
- Ward 9. Edward W. Morris
- Ward 10. Arthur Courtois
- Ward 11. John E. Grace
- Ward 12. Emile L. Poirier
- Ward 13. Edmond Allard
- Ward 14. Albert J. Dallaire

Salary, \$15 for each election or primary.

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*Ward Clerks*

- Ward 1. John W. Leeman
- Ward 2. Wilfred LaChance
- Ward 3. Edward F. Cate
- Ward 4. John Waszeciak
- Ward 5. Thomas E. Linehan
- Ward 6. John J. Bresnahan
- Ward 7. Francis J. Heroux
- Ward 8. Adelard J. Pelissier
- Ward 9. Harry W. Walsh
- Ward 10. Thomas Parkinson, Jr.
- Ward 11. Francis M. Blais
- Ward 12. Ernest G. April
- Ward 13. Paul H. Daniel
- Ward 14. Rosario J. Lasselle

Salary, \$95.00 per term.

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1945

CITY OF MANCHESTER

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BRIDGES			
	Lands	Buildings	Equipment
Amoskeag Falls Bridge	.....	.....	.....
Collias Brook Bridge	.....	.....	.....
Elm Street Bridge	.....	.....	.....
Goffs Falls Bridge, Brown Avenue	.....	.....	.....
Granite Street Bridge	.....	.....	.....
Granite Street Bridge, end of Parker Street	.....	.....	.....
Kelley Street Bridge	.....	.....	.....
Notre Dame Bridge	.....	.....	.....
Print Works Bridge, Granite Street	.....	.....	.....
Proctor Avenue Bridge	.....	.....	.....
Queen City Bridge	.....	.....	.....
Second Street Bridge	.....	.....	.....
South Main Street Bridge	.....	.....	.....
Totals	.....	.....	.....
			\$2,350,500.00

  

CITY CEMETERIES			
	Lands	Buildings	Equipment
Amoskeag Cemetery, Goffstown Road	\$1,100.00	.....	\$50.20
Brown Avenue Cemetery	200.00	.....	.....
Huse Cemetery, Mammoth Road	870.00	.....	.....
Huse Cemetery, Young-Sunnyside	1,000.00	.....	.....
Merrill Cemetery, Huse Road	200.00	.....	.....
Pine Grove Cemetery, Brown Avenue	444,760.00	.....	.....
Piscataquog Cemetery, Milford-Bowman Streets	7,500.00	\$83,890.00	13,863.04
Squog Cemetery, Bowman Street	850.00	.....	43.60
Stowell Cemetery, Bodwell Road	7,975.00	.....	.....
Valley Cemetery, Pine Street	230,000.00	20,000.00	.....
Totals	\$694,455.00	\$103,890.00	425.70
			\$14,382.54
			\$812,727.54

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1945

FIRE STATIONS	Lands	Buildings	Equipment	Total
Candia Road Hose House .....	.....	\$800.00	.....	\$800.00
Central Station Vine Street .....	\$25,250.00	140,000.00	\$61,541.00	226,791.00
Lake Avenue Engine House .....	3,500.00	32,000.00	25,555.00	61,055.00
Main Street Engine House .....	4,500.00	32,000.00	12,545.00	49,045.00
Mammoth Road Hose House, (not used) .....	2,850.00	1,250.00	.....	4,100.00
Nashua-Maple Streets Hose House .....	2,590.00	8,500.00	12,480.00	23,570.00
Rimmon Street Engine House .....	1,200.00	28,800.00	22,535.00	52,535.00
Riverside Hose Front Street .....	.....	400.00	.....	400.00
Somerville Street Engine House .....	1,200.00	30,800.00	28,701.00	60,701.00
South Elm Street Engine House .....	880.00	6,100.00	12,005.00	18,985.00
South Main Street Engine House .....	1,200.00	30,000.00	10,302.00	41,502.00
Webster Street Engine House .....	2,650.00	30,000.00	22,675.00	55,325.00
Weston Street Engine House .....	1,500.00	23,000.00	11,745.00	36,245.00
Weston Street Drill Tower .....	.....	5,000.00	500.00	5,500.00
Fire Alarm Telegraph .....	.....	.....	125,984.00	125,984.00
Massabesic Volunteer Co. ....	.....	.....	700.00	700.00
Totals .....	\$47,320.00	\$368,650.00	\$347,268.00	\$763,238.00



CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1945

SCHOOLS					
	Lands	Buildings	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	\$10,000.00	\$20,000.00	.....	\$6,898.35	\$36,898.35
Amoskeag School, Front Street	900.00	20,000.00	\$1,854.22	910.43	23,664.65
Ash Street School, Bridge-Maple Streets	21,800.00	57,000.00	3,283.05	3,936.07	86,019.12
Bakersville School, Elm-Queen City Avenue	9,000.00	100,000.00	4,436.30	5,305.86	118,742.16
Brown School, Amory-Alsace Streets	7,800.00	52,000.00	3,253.66	2,305.93	65,359.59
Central High School, Concord-Beech Streets	29,700.00	320,300.00	53,069.18	45,118.07	448,187.25
Chandler School, Concord-Ashland Streets	5,340.00	50,000.00	3,902.32	2,031.86	61,474.18
Corey Manual Training School, 250 Concord Street	2,123.00	9,875.00	.....	.....	12,000.00
Crystal Lake School, Rodwell-Corning Roads	100.00	1,550.00	.....	.....	1,650.00
Franklin Street School, Franklin Street	24,000.00	273,800.00	4,110.74	8,459.86	310,370.60
Goffs Falls School, Brown Avenue	2,000.00	28,000.00	1,007.31	916.48	31,923.79
Hallsville School, Jewett-Hayward Streets	4,400.00	59,200.00	4,506.57	4,985.80	73,182.37
Harvey District School, South Willow Street	100.00	12,000.00	640.39	406.88	13,147.27
Highland School, Titus Avenue	3,750.00	70,000.00	4,281.29	2,359.72	80,391.01
Lincoln Street School, Merrimack-Lincoln Streets	20,000.00	57,000.00	3,384.23	3,110.54	83,494.77
Maynard School, Merrimack-Union Streets	9,000.00	75,000.00	3,368.40	3,681.01	91,049.41
Parker School, South Main Street	6,000.00	40,000.00	2,684.35	2,847.46	51,531.81
Pearl Street School, Pearl Street	4,260.00	25,000.00	1,426.46	1,502.41	32,188.87
Practical Arts High School, Concord Street	32,780.00	948,000.00	.....	.....	980,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00	.....	.....	39,150.00
Spring Street School, Spring Street	11,550.00	25,000.00	.....	.....	36,550.00
Stark District School, River Road	500.00	1,800.00	.....	.....	2,300.00
Straw School, Chestnut Street	16,200.00	45,000.00	3,234.63	2,972.74	67,407.37
Varney School, Bowman-Varney Streets	8,560.00	50,000.00	3,859.71	3,685.20	66,104.91
Webster Mills School, Island Pond Road	100.00	700.00	.....	.....	800.00
Webster School (new), Elm-Bennington-Bay Streets	15,000.00	185,000.00	4,065.38	10,913.06	214,978.44
Webster Street School, Webster-Chestnut Streets	16,710.00	57,000.00	.....	.....	73,710.00
West Side High and Main Street Schools, Main-Conant Streets	16,680.00	583,320.00	22,669.24	18,364.58	641,033.82
Weston School, Hanover Street	3,500.00	55,000.00	1,470.37	1,045.37	61,015.74
Wilson School, Wilson-Auburn Streets	8,320.00	92,000.00	4,439.53	3,394.41	108,353.94
Yongsville School, Candia Road	2,000.00	53,000.00	2,135.28	4,054.81	61,190.09
Storehouse and Janitors' Supplies	.....	.....	540.00	1,800.00	2,340.00
Household Economics	.....	.....	.....	11,533.39	11,533.39
Manual Training Equipment	.....	.....	.....	42,170.40	42,170.40
Totals	\$296,525.00	\$3,401,545.00	\$137,912.61	\$194,710.69	\$4,030,693.30

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1945

PUBLIC BUILDINGS				Lands	Buildings	Equipment and Supplies	Total
Carpenter Memorial Library .....				\$71,400.00	\$328,600.00	\$422,823.60	\$822,823.60
Isolation Hospital .....				16,000.00	121,000.00	12,175.25	149,175.25
Golf Course .....				132,200.00	12,000.00	3,939.27	148,139.27
City Hall .....				350,000.00	110,000.00	.....	460,000.00
Mayor .....				.....	.....	1,451.46	1,451.46
Aldermen .....				.....	.....	895.00	895.00
Auditor .....				.....	.....	3,198.00	3,198.00
Treasurer .....				.....	.....	752.00	752.00
Tax Collector .....				.....	.....	3,822.00	3,822.00
City Clerk .....				.....	.....	2,935.00	2,935.00
City Hall .....				.....	.....	2,048.60	2,048.60
Assessors .....				.....	.....	40,724.10	40,724.10
Board of Registrars .....				.....	.....	612.00	612.00
Department of Buildings .....				.....	.....	4,445.50	4,445.50
Charities Department .....				.....	.....	1,893.75	1,893.75
Highway Department .....				.....	.....	9,138.00	9,138.00
Board of Adjustment .....				.....	.....	337.75	337.75
Planning Board .....				.....	.....	92.50	92.50
Purchasing Department .....				.....	.....	773.00	773.00
City Yards, Franklin-Granite-Valley Streets (includes incinerator) .....				153,000.00	171,000.00	288,274.52	612,274.52
Old Battery Building, Manchester Street .....				2,000.00	10,000.00	3,779.91	15,779.91
Old Court House, Franklin Street .....				27,000.00	28,000.00	172.60	55,172.60
Health Department .....				.....	.....	4,848.25	4,848.25
Water Department (details given in separate report issued by Manchester Water Works) .....				935,116.11	926,282.70	3,374,042.50	5,235,441.31
Police Station .....				19,250.00	78,750.00	30,647.49	128,647.49
Public Scales .....				.....	.....	542.40	542.40
Sealer of Weights and Measures .....				.....	.....	355.55	355.55
Totals .....				\$1,705,966.11	\$1,785,632.70	\$4,214,720.00	\$7,706,318.81

CITY OF MANCHESTER  
Schedule of Property in Possession of City  
as of December 31, 1945

CITY OF MANCHESTER

21

PARKS AND PLAYGROUNDS					
	Lands	Buildings	Equipment	Total	
Bath House, Willow Rear .....	.....	\$1,075.00	.....	1,075.00	
Cemetery Brook Park, Pine to Lincoln Streets .....	32,000.00	.....	.....	32,000.00	
Crystal Lake Bath House, Bodwell Road .....	1,500.00	15,000.00	.....	16,500.00	
Derryfield Park, Bridge Street .....	114,000.00	9,130.00	.....	123,130.00	
Gossler Park, Blucher-Dubuque Streets .....	10,000.00	.....	.....	10,000.00	
Hanover Common, Hanover Street .....	99,000.00	.....	.....	99,000.00	
Harriman Park, Hall-Central-Lake Avenue .....	5,000.00	.....	.....	5,000.00	
Lafayette Park .....	45,200.00	14,800.00*	.....	60,000.00	
Livingston Park and Swimming Pool .....	50,000.00	50,000.00	.....	100,000.00	
Manchester Athletic Field, Valley-Maple Streets .....	55,000.00	51,250.00	\$1,035.50	107,285.50	
Merrimack Common, Elm Street .....	769,500.00	.....	.....	769,500.00	
Park Common, Lake Avenue .....	78,900.00	.....	.....	78,900.00	
Parker Common, Maple Street .....	11,400.00	.....	.....	11,400.00	
Parker, Walter M. Playgroud, Marion-McGregor Streets .....	10,000.00	.....	.....	10,000.00	
Prout Park, Young Street .....	22,300.00	.....	.....	22,300.00	
Pulaski Park, Pine-Bridge Streets .....	49,000.00	.....	.....	49,000.00	
Queen City Playground, Queen City Avenue .....	10,000.00	.....	.....	10,000.00	
Recreation Grounds, Goffstown Road, Rear .....	35,000.00	.....	.....	35,000.00	
Rock Rimmon Park and Swimming Pool .....	17,150.00	27,400.00	.....	44,550.00	
Simpson Park, Notre Dame Avenue .....	18,000.00	10,000.00*	.....	28,000.00	
Stark Park .....	60,000.00	615.00	.....	60,615.00	
Stevens Park, Lake Avenue-Mammoth Road .....	11,000.00	.....	.....	11,000.00	
Sweeney Park, South Main Street .....	20,900.00	.....	.....	20,900.00	
Victory Park, Concord-Amherst Streets .....	183,000.00	.....	.....	183,000.00	
Wagner Memorial Park, Prospect to Myrtle .....	\$16,500.00	.....	.....	\$16,500.00	
West Side Park, Wheelock Street * .....	8,585.00	.....	.....	8,585.00	
Public Comfort Station, Merrimack Common .....	.....	15,000.00	102.00	15,102.00	
Smyth Tower, Smyth Road .....	1,200.00	2,300.00	.....	3,500.00	
Soldiers' Monument, Concord Common .....	.....	32,500.00	.....	32,500.00	
Soldiers' Monument, Hanover Common .....	.....	4,500.00	.....	4,500.00	
Soldiers' Monument, Merrimack Common .....	.....	25,000.00	.....	25,000.00	
Soldiers' Monument, Pulaski Park .....	.....	35,000.00	.....	35,000.00	
Soldiers' Monument, Sweeney Park .....	.....	4,000.00	.....	4,000.00	
Parks and Commons, Supplies and Equipment on hand ..	.....	.....	30,266.18	30,266.18	
Totals .....	\$1,734,135.00	\$297,570.00	\$31,403.68	\$2,063,108.68	

\* Denotes improvements.





CITY OF MANCHESTER  
NEW HAMPSHIRE

# AUDIT REPORT

For the Fiscal Year Ended December 31, 1945



*Made by*  
LEONARD D. RICCIO  
*Certified Public Accountant*  
MANCHESTER, N. H.



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## CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1945. I have reviewed the system of internal control and the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, qualifications and suggestions which are a part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1945 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant.*

January 3, 1947

*To the Honorable Board of Mayor and Aldermen  
City of Manchester, New Hampshire.*

GENTLEMEN :

In accordance with your request I have examined the accounts and records of the City of Manchester for the year ended December 31, 1945 and submit herewith my report comprising exhibits, supporting schedules and comments.

### SCOPE OF AUDIT

I conducted the examination for the year under review by means of analyses, verification and independent corroborations, followed through by departments and substantiated by examination of the Financial Resolutions. I have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate. Amplification of the scope of audit appears in the comments under each subject.

The books are kept on a cash-accrual basis. Except for the taxes and accounts receivable, the books during the year reflect cash receipts and disbursements, but as at December 31, 1945 the unpaid departmental commitments are recorded to reflect the outstanding liabilities.

### BALANCE SHEET—REVENUE ACCOUNTS—EXHIBIT A

The Balance Sheet—Revenue Accounts reflects the financial condition of the City of Manchester as at the close of business on December 31, 1945 insofar as the Revenue Accounts are concerned. Separate balance sheets for Non-Revenue, General Indebtedness and Trust and Investment Funds are incorporated in this report under their respective heads.

*Cash on Hand and in Banks* ..... \$615,832.73

The Cash on Hand in the City Treasurer's office was verified by count. The Cash in the Banks was reconciled with the bank statements and all balances confirmed directly to me by the various depositories.

Cash on Hand in custody of the several departmental officials was verified during the course of my examination and reconciled to December 31, 1945.

The cash reconciliation embodies both Revenue and Non-Revenue accounts as there is no segregation of these items in the City Treasurer's office. It is to be noted that \$480,203.47 of the revenue cash is the Free Cash Balance available for City purposes and the remaining \$134,874.39 is held by the City in the capacity of a trustee.

*Taxes Receivable* ..... \$191,870.51

Exhibit A—Schedule 2 details the activity of the levies of the various years and discloses the differences between the control and the detail accounts of the levies of 1943, 1944 and 1945 as at September 30, 1946. With these exceptions, the taxes receivable unpaid are in agreement with the records of the Tax Collector's office, which in turn coincide with the control in the City Auditor's office. A large number of unpaid poll taxes were substantiated by direct correspondence as at September 30, 1946.

*Tax Titles* ..... \$4,065.42

*Tax Deeds* ..... \$18,738.43

The above incorporate property acquired as a result of the non-payment of taxes. A listing of these accounts was in agreement with the control accounts in the City Auditor's office. Tax Titles as at September 30, 1946 were verified by direct correspondence.

*Departmental Accounts Receivable* ..... \$7,194.02

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verifications of departmental records. No attempt was made to circularize the above as a large number are covered by writs. Exhibit A—Schedule 4 details the activity for the year; Schedule 4A ages the accounts. The collection of many of the accounts in my opinion is questionable.

*Accounts Receivable—Water Department* ..... \$54,088.83

The Accounts Receivable in the Water Department were examined as at September 16, 1946 and reconciled to December 31, 1945 as well as to the records maintained by the City Auditor on that date. Requests for confirmation were sent to all of the outstanding accounts as at September 16, 1946 to which a substantial number replied in concurrence.

The cash on hand in the amount of \$401.17 as at December 31, 1945 not deposited with the City Treasurer is shown on the balance sheet as Cash in the Hands of City Officials.

*Investments—Water Department* ..... \$255,725.35

The above caption is detailed on Schedule 5A.

The Bonds held by the City Treasurer were verified by inspection and the cash in the bank was confirmed directly by the depository.

The investment is made in accordance with the provisions of the Public Laws of 1943—Chapter 160—and is reserved for future construction.



*Current Debt* ..... \$112,223.12

The above item records the outstanding liability as at December 31, 1945 of the various departments as detailed on Exhibit A—Schedule 6.

I have examined all entries in the Temporary Loan account recording Tax Anticipation Notes, as well as the cancelled notes paid during the year.

*Revenue Appropriation Balances* ..... \$138,084.76

The amount carried forward to the year 1946 is reflected in the above item; Exhibit G details the activity of this account.

*Water Revenue* ..... \$54,088.83

This item comprises uncollected accounts receivable of the Water Department reserved for the Water Department appropriation when collected.

*Water Department Reserve for Construction* ..... \$255,725.35

This is an offset to the Water Department Investment Account shown on the Assets side of the Balance Sheet.

*Revenue of 1945 and Prior Years* ..... \$520,942.98

The above caption comprises the accumulated surplus as at December 31, 1945. Exhibit A—Schedules 7 and 7A set forth the details of this account for the year under review. Referring to Schedule 7A, it is to be noted that the total Budgetary Appropriations of \$3,365,459.54 exceed the total Budgetary Credits of \$3,317,184.66 by \$48,274.88, which is offset by the unexpended appropriation balances and the additional taxes assessed. Obviously without the latter two credits there would have been a decrease in the Surplus Account.

The Estimated Revenue Account, a detail of which appears in Schedule 7B, represents revenue of the City other than Taxes, Water Revenue and Borrowings. The Budgetary Estimated Revenue of \$300,000.00 when compared with the actual net credit of \$240,679.02 to this account, shows that it was overestimated by \$59,320.98. The deficiencies in this account for the past several years are as follows:

1941	\$63,920.12
1942	35,879.57
1943	48,079.59
1944	68,993.90
1945	59,320.98

Since the Budgetary Estimated Revenue is embodied in the total

budgetary credits available for appropriations, it is important that careful consideration be given towards more nearly equalizing the two.

In view of the above comments, it is important that new sources of revenue be found and as stated in my previous report, I see no objection to making a fair charge for such municipal services as highway maintenance, garbage and sewage disposal and police and fire protection on tax exempt properties.

*Revenue of 1946* ..... \$52.00

The fees collected in December, 1945 for Sunday permits covering the year 1946 and paid to the City Treasurer on December 31, 1945, are reflected in the above account.

*Soldiers' Bonus* ..... \$44,262.00

*Interest on Soldiers' Bonus* ..... \$10.88

This account represents the amount payable to the State of New Hampshire on Poll Tax levies of the years 1944 and 1945.

*Tailings* ..... \$5,274.11

Tailings represent a reserve for outstanding checks for unclaimed wages and miscellaneous items.

*Athletic Funds* ..... \$8,213.96

*Cafeteria Funds* ..... \$8,637.30

The balances shown under these headings record the unexpended balances in the custody of the City Officials in connection with athletic programs and the cafeterias in the high schools. Cash for this account is included in the Cash on Hand and in Banks.

#### BALANCE SHEET—NON-REVENUE ACCOUNTS—EXHIBIT B

The Balance Sheet for the Non-Revenue Accounts reflects the unexpended appropriation balances of bond issues as at December 31, 1945. I have examined the resolutions passed by the Board of Mayor and Aldermen and approved by the Finance Commission in 1945.

*Cash on Hand and in Banks* ..... \$117,165.19

The verification of the above cash was included with the verification of Cash on Hand and in Banks on Exhibit A—Schedules 1 and 1A. This was necessarily so because all cash is included in one general account, there being no segregation of cash between revenue and non-revenue accounts in the office of the City Treasurer. The above amount is estab-

lished by means of journal entries by the City Auditor to give effect to the non-revenue transactions. Consideration should be given to segregating and reporting separately non-revenue cash items and eliminating the present undesirable practice of effecting cash adjustments by means of journal entries in the office of the City Auditor.

*Accounts Receivable* ..... \$4,028.86

The records of the City Auditor's office substantiating the above were checked in detail with corresponding verification of departmental records. No attempt was made to circularize the above as a large number are covered by writs. Exhibit B—Schedule 1 details the activity of this account for the year; Schedule 1A ages the accounts.

*Appropriation Balances* ..... \$111,194.47

This item consists of unexpended appropriation balances of the bond issues, a detail of which is shown in Exhibit H. Many of the unexpended balances have been carried forward for several years since there has been very little activity in these accounts. These inactive accounts should be transferred in accordance with Chapter 7—Section 8 of the Ordinances, which states, "At any time the unexpended balance of an appropriation for a specific purpose, and not further required for that purpose, may be transferred to another account by a majority vote of the board of mayor and aldermen."

*Non-Revenue Reserve* ..... \$4,028.86

The above caption comprises uncollected accounts receivable reserved for appropriations when collected.

#### BALANCE SHEET—GENERAL INDEBTEDNESS—EXHIBIT C

Balance Sheet—General Indebtedness discloses the City liability with respect to borrowings on both serial bonds and long-term serial notes as at December 31, 1945.

*Net Bonded Debt* ..... \$2,741,500.00

The bonded indebtedness of the City in the above amount as at December 31, 1945 is detailed in Exhibit C—Schedule 1.

I examined proper authorizations for all loans made and further examined all cancelled bonds and interest coupons paid during the year under review. Maturing bonds and coupons outstanding at the close of the year were reconciled to the bank statements and the independent verification submitted by the various depositories. In the case of the Manchester Trust

Company there is an excess cash in the bank of \$631.87 as at December 31, 1945. In due time this should be transferred to the general fund.

*Notes Payable* ..... \$10,000.00

The long-term serial notes are exhibited in Schedule 2. All cancelled notes maturing during the period under review were produced for my inspection.

#### BALANCE SHEET—TRUST AND INVESTMENT FUNDS—EXHIBIT D

The Balance Sheet—Trust and Investment Funds records the assets and sources of such assets in the custody of the City Treasurer and Treasurer of the Library Trustees.

*Cemetery Trust Funds* ..... \$835,185.79

The above caption consists of cash on deposit in banks totalling \$351,685.79, detailed in Exhibit D—Schedule 1 and securities amounting to \$483,500.00, detailed on Schedule 4. The cash was verified by examination of the pass books of the various savings banks and by direct confirmation of the depositories. The securities were examined in the presence of the Treasurer of the Cemetery Trust Funds.

*Other Funds* ..... \$71,249.95

This item consists of cash on deposit in savings banks and in the custody of the City Treasurer as detailed on Schedule 2 and was verified by inspection of the pass books and direct confirmation by the banks.

*Library Trust Funds* ..... \$116,788.02

The above item consists of cash on deposit in banks in the amount of \$112,288.02 and investment in War Bonds of \$4,500. All of the cash in banks, whether in the custody of the City Treasurer or the Treasurer of the Library Trustees, was verified by examining pass books and checking the bank statements as well as by independent confirmation from the various depositories. The U. S. Savings Bonds were inspected in the presence of the Treasurer of the Library Trustees. Detail of the above is shown on Exhibit D—Schedule 5.

There was no trust accounting in the office of the City Auditor for the period under review nor did I find any provision for regular reporting to the City Auditor of the financial transactions in the Trust and Investment Funds. Inasmuch as the City is responsible for the Cemetery and some of the other Funds, it is my recommendation that some provision be made for reporting to the City Auditor and for internal auditing by him where-



ever the City is concerned. In my opinion, it is also advisable to require the presence of at least two trustees of any particular Fund whenever the safe deposit box in which its securities are kept is opened.

During the examination I observed that there were no bonds to cover the Trustees responsible for the Trust Funds.

#### CASH RECEIPTS AND DISBURSEMENTS—EXHIBITS E AND F

A complete classification of the Receipts and Disbursements is shown on the above Exhibits. They are in agreement with the records of the City Auditor and have been checked in detail to both the City Treasurer's report of cash received and the Treasury warrants. Vendors' invoices paid for a period of several months were examined.

#### STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

##### EXHIBITS G AND H

The Appropriations ledger embodying the departmental budgetary accounts was checked in detail and found to be in agreement with the control accounts in the General Ledger. Cash receipts as well as the municipal transfers credited to appropriation accounts were checked in detail.

Appropriations as shown in Exhibits G and H are in agreement with Resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized. In several cases some of the departments overexpended their appropriations in violation of Chapter 7—Section 8 of the Ordinances which states that no liability shall be incurred or no expenditure shall be made by or in behalf of the city until an appropriation has been duly voted.

Some of the credit transfers record accounts receivable charged by the various departments. Chapter 7—Section 13 of the City Ordinances states, "All cash receipts of the general city departments shall be paid into the city treasurer and shall be credited to the current revenue account of the city unless otherwise provided for by statute, with the exception that all departmental cash receipts that are reimbursed for expenditures made from loan appropriations shall be credited to the original appropriation."

There has been some inconsistency in carrying out this provision of the Ordinance. For instance, the Highway Department revenue appropriation was credited with \$12,594.36, for accounts receivable charges, whereas the Current Revenue account (Estimated Revenue) was credited with \$22,326.02 for accounts receivable charges by the School Department. According to the Ordinance this last procedure is correct.

Exhibit G—Schedule 5 tabulates the Summary of Payroll for the fiscal year ended December 31, 1945.

## STATEMENT OF TAX RATES AND TAX LEVIES—EXHIBIT K

Exhibit K is a statement of tax rates and tax levies for the years 1933 to 1945 inclusive, and outlines pertinent information relative to the Tax Laws.

## DEPARTMENTAL COMMENTS—HIGHWAY DEPARTMENT—EXHIBITS I AND J

Exhibit I is a statement of the financial ledger of the Highway Department. It is to be noted that the appropriation is distributed by the department to all the sub-classifications. I wish to call attention to the total charges column and the departmental appropriation balances in the last two columns. Whether or not these items of cost and corresponding balances truly reflect the status of the department cannot be determined except by an exhaustive check which is not within the scope of this audit.

Exhibit I—Schedule 1 is a comparative statement of the general ledger in the City Auditor's office with the department ledger. Differences are explained in footnotes on this Schedule.

The inter-departmental transfers in the Highway Department records do not appear in the Auditor's books nor in my opinion should they, since they are an allocation of charges within the Highway Department.

Exhibit J is a statement of the Highway Department of non-revenue accounts. Transfers from non-revenue appropriations to the revenue appropriations were approved by the Commissioners and Surveyor.

Exhibit J—Schedule 1 is a comparative statement of the Auditor's ledger with the Highway Department ledger.

I noted that the allocation of the payroll charges is based on a distribution record submitted and signed by the timekeeper and that there is no independent check of this distribution. The item is of sufficient importance to warrant establishing an internal control.

*The City Treasurer*

The City Treasurer carries in one general cash account all money and funds belonging to the City, both revenue and non-revenue, and as stated above I believe that these accounts should be segregated. I examined a substantial number of payroll and voucher checks during the period under review. I further compared the endorsements on cancelled payroll checks with the signatures on the W-4 Withholding Exemption Certificates. Although payroll checks issued in 1945 were made payable to the employee or bearer, the words "or bearer" were deleted from the checks in October, 1946.

The City Treasurer is bonded for \$80,000. This compares with an aggregate in cash and securities of \$1,648,678.79 in the General and Trust Funds as at December 31, 1945.

*The Assessors*

I examined the tax warrant issued to the Collector of Taxes by comparison of the official warrant with that in the Tax Collector's office and with the control account in the City Auditor's office. In addition, a number of valuation cards and original inventory forms filed by taxpayers were checked to the tax warrant. I also examined the applications for abatement of property taxes and the reasons therefor, and submit herewith an analysis of the abatements.

## ABATEMENTS IN 1945

Reasons for Abatements	1943	1944	1945
Assistance .....	\$33.00	\$1,229.52	\$2,053.20
Over Assessed .....	.....	455.68	1,231.82
War Veterans .....	.....	46.55	863.46
Miscellaneous .....	.....	302.94	365.48
	<u>\$33.00</u>	<u>\$2,034.69</u>	<u>\$4,523.96</u>

The 1945 tax rate of \$33.00 as approved by the State of New Hampshire Tax Commission was confirmed by direct correspondence.

*Tax Collector*

I have examined the books and records of the Tax Collector whose duty it is to collect the taxes charged to him. In addition to examining proper authorization for all transfers and abatements, the detailed records of cash were checked and found to be in agreement with the records of the City Auditor and City Treasurer.

Exhibit A—Schedule 2 shows the discrepancies between the control and the detail accounts as at September 30, 1946.

*City Clerk*

I examined the books and records of the City Clerk's office and they are in agreement with the control records. The cash receipts were totalled and checked with the Treasurer's records. The automobile permit cash book was also totalled for the year and an adequate test made by comparison with the copies of the original permits on file at the office of the Commissioner of Motor Vehicles in Concord.

## OTHER DEPARTMENTS

The accounts and records of other departments, including the School, Fire, Police, City Library, Cemeteries, Parks and Playgrounds, Recreation and Aviation, Building, Charities, Health and City Scales were also examined.

In conclusion may I summarize some of the salient items which should be carefully considered:

1. The abatement of uncollectible Departmental Accounts Receivable.
2. The advisability of more nearly equalizing Budgetary Appropriations and Budgetary Credits, which include the Budgetary Estimated Revenue Credits.
3. The allocation of inactive Non-Revenue Appropriation balances to other accounts.
4. The transfer to the general funds of the excess cash in the Manchester Trust Company Bond and Coupon Account.
5. The establishment of Trust Fund accounting in the City Auditor's office.
6. The advisability of requiring the presence of at least two Trustees of any one Fund when the safe deposit box in which its securities are kept is opened.
7. The necessity of bonding the Trustees of the various Trust Funds.
8. The compliance with the Ordinance with respect to Appropriation overexpenditures.
9. The compliance with the Ordinance relating to Departmental Cash Receipts.
10. The installation of internal control of the payroll distribution charges in the Highway Department.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO,  
*Certified Public Accountant.*



EXHIBIT A  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1945

*Revenue Accounts*

ASSETS

Schedule  
Number

1	Cash on Hand and in Banks:		
	Custody of City Treasurer		
	Free Cash Balance .....	\$480,203.47	
	Unavailable for City Purposes	134,874.39	
		<hr/>	\$615,077.86
	In Hands of City Officials:		
	Water Department .....	\$401.17	
	City Scales .....	3.70	
	City Clerk .....	100.00	
	Tax Collector .....	200.00	
	School Cafeteria .....	50.00	
		<hr/>	754.87
		<hr/>	\$615,832.73
2	Taxes Receivable:		
	Levy of 1940 .....	\$2,740.00	
	Levy of 1941 .....	3,452.00	
	Levy of 1942 .....	4,455.33	
	Levy of 1943 .....	5,090.63	
	Levy of 1944 .....	\$7,775.15	
	Levy of 1944—Soldiers' Bonus ..	11,589.00	
		<hr/>	19,364.15
	Levy of 1945—Property .....	108,148.35	
	Levy of 1945—Poll .....	\$18,896.00	
	Levy of 1945—Soldiers' Bonus ..	29,724.00	
		<hr/>	48,620.00
		<hr/>	191,870.51
3	Tax Titles .....		4,065.42
3	Tax Deeds .....		18,738.43

4	Departmental Accounts Receivable:		
	Fire Department .....	\$232.24	
	Health Department .....	1,418.53	
	Highway Department .....	5,183.67	
	School Department .....	263.78	
	Cemeteries .....	83.00	
	Civilian Defense .....	12.80	
			<hr/>
			7,194.02
	Water Department:		
5	Accounts Receivable .....	54,088.83	
5A	Investments .....	255,725.35	
			<hr/>
	TOTAL ASSETS .....	\$1,147,515.29	<hr/> <hr/>

## EXHIBIT A

## CITY OF MANCHESTER

## BALANCE SHEET AS AT DECEMBER 31, 1945

*Revenue Accounts*

## LIABILITIES

Schedule  
Number

Current Debt:	
6	Accounts Payable ..... \$112,223.12
Revenue Appropriation Balances:	
	New Sewers ..... \$9,178.59
	New Sewers—Titus Avenue ..... 4,200.00
	New Sewers—West Rosemont Street .... 5,800.00
	Care of City Clocks ..... 268.17
	City Library ..... 216.75
	Printing City Reports ..... 245.92
	Kalivas Park Memorial ..... 1,500.00
	Honor Roll ..... 87.47
	Trade School ..... 1,524.61
	Water Department ..... 115,063.25
	<hr/> 138,084.76
Water Department:	
	Water Revenue ..... 54,088.83
	(Reserve for Appropriation when Collected)
	Reserve for Construction ..... 255,725.35
7	Revenue of 1945 and Prior Years ..... 520,942.98
	Revenue of 1946 ..... 52.00
	Soldiers' Bonus ..... \$44,262.00
	Interest on Soldiers' Bonus ..... 10.88
	<hr/> 44,272.88
	Tailings (Reserve for Outstanding Checks) ..... 5,274.11
Athletic Funds:	
	Central High School ..... \$8,052.34
	West High School ..... 161.62
	<hr/> 8,213.96
	Cafeteria Fund—High Schools ..... 8,637.30
	<hr/>
	TOTAL LIABILITIES ..... <u><u>\$1,147,515.29</u></u>

## EXHIBIT A—SCHEDULE 1

## CITY OF MANCHESTER

## SCHEDULE OF CASH BALANCE—DECEMBER 31, 1945

*Revenue and Non-Revenue Cash*

Cash on Deposit December 31, 1945:

Merchants National Bank .....	\$719,398.23
Merchants National Bank (Soldiers' Bonus) ...	2,959.88
Amoskeag Savings Bank (Cafeteria Fund) ...	6,644.66

Total Cash in Banks ..... \$729,002.77

Cash on Hand—December 31, 1945 ..... 3,240.28

Total Cash ..... \$732,243.05

To be applied as follows:

Revenue Cash (Exhibit A) .....	\$615,077.86
Non-Revenue Cash (Exhibit B) .....	117,165.19

\$732,243.05

Revenue Cash Composition:

Water Department Cash .....	\$115,063.25
Soldiers' Bonus .....	2,959.88
Cafeteria Fund .....	8,637.30
Athletic Funds .....	8,213.96
Free Cash Balance .....	480,203.47

\$615,077.86

## EXHIBIT A—SCHEDULE 1A

## CITY OF MANCHESTER

## TREASURER'S DEPARTMENT

*Cash Receipts and Disbursements*

For the Fiscal Year Ended December 31, 1945

	Balance First of Month	Receipts	Disburse- ments	Balance End of Month
January .....	\$568,008.11	\$101,837.41	\$263,784.00	\$406,061.52
February .....	406,061.52	64,374.22	256,383.69	214,052.05
March .....	214,052.05	874,321.21	269,695.75	818,677.51
April .....	818,677.51	98,379.52	299,128.68	617,928.35
May .....	617,928.35	60,502.49	254,994.07	423,436.77
June .....	423,436.77	51,469.53	326,676.17	148,230.13
July .....	148,230.13	1,903,697.72	388,708.12	1,663,219.73
August .....	1,663,219.73	333,861.07	1,169,690.83	827,389.97
September .....	827,389.97	450,908.84	319,052.86	959,245.95
October .....	959,245.95	209,118.01	304,906.71	863,457.25
November .....	863,457.25	605,349.17	308,685.98	1,160,120.44
December .....	1,160,120.44	556,951.80	984,829.19	732,243.05
Total for the Year .....		\$5,310,770.99	\$5,146,536.05	
Balance January 1, 1945 .....	568,008.11			
Balance December 31, 1945 .....			732,243.05	
		\$5,878,779.10	\$5,878,779.10	



## EXHIBIT A—SCHEDULE 2

## CITY OF MANCHESTER

## STATEMENT OF TAX COLLECTOR'S DEPARTMENT

For the Fiscal Year Ended December 31, 1945

	1945					Poll City and State
	1940	1941	1942	1943	1944	
Balances January 1, 1945 .....	\$2,940.00	\$3,770.00	\$5,414.38	\$6,462.65	\$174,029.72	.....
1945 Tax Warrant .....	.....	.....	.....	.....	.....	.....
1945 National Bank Stock Tax .....	.....	.....	.....	.....	.....	\$201,871.00
1945 School Tax on Property of Adjoining Towns .....	.....	.....	.....	.....	.....	5,639.80
Additional Taxes Assessed .....	21.78	51.12	57.48	110.74	2,176.51	503.00
Refunds .....	.....	.....	.....	.....	11.49	4,150.00
Total Charges .....	\$2,961.78	\$3,821.12	\$5,471.86	\$6,573.39	\$176,217.72	\$206,021.00
Credits:						
Cash Collections .....	\$113.78	\$211.12	\$344.48	\$971.76	\$151,911.88	\$153,578.00
Abatements .....	108.00	158.00	670.00	511.00	4,941.69	3,823.00
Correction to Prior Years .....	.....	.....	2.00	.....	.....	.....
Discounts Allowed on Property Taxes ..	.....	.....	.....	.....	.....	17,028.25
Total Credits .....	\$221.78	\$369.12	\$1,016.48	\$1,482.76	\$156,853.57	\$157,401.00
Balances December 31, 1945 (Exhibit A) ..	\$2,740.00	\$3,452.00	\$4,455.38	\$5,090.63	\$19,364.15	\$48,620.00
Reconciliation September 30, 1946 with December 31, 1945						
Balances December 31, 1945 .....	\$2,740.00	\$3,452.00	\$4,455.38	\$5,090.63	\$19,364.15	\$48,620.00
Charges in 1945 .....	.....	.....	18.67	19.44	57.12	1,373.00
Credits in 1945 .....	\$2,740.00	\$3,452.00	\$4,474.05	\$5,110.07	\$19,421.27	\$49,993.00
Balances September 30, 1946 .....	2,740.00	3,452.00	289.67	1,212.03	4,622.03	26,512.00
Balances Per Detail .....	.....	.....	\$4,184.38	\$3,898.04	\$14,799.24	\$23,481.00
Difference September 30, 1946 (Detail over or "short") .....	.....	.....	4,184.38	3,898.24	14,794.24	23,496.00
			.....	\$ .20	\$5.00*	\$15.00

## EXHIBIT A—SCHEDULE 3

## CITY OF MANCHESTER

## STATEMENT OF TAX TITLES AND TAX DEEDS

For the Fiscal Year Ended December 31, 1945

	Tax Titles	Tax Deeds
Balances January 1, 1945 .....	\$8,277.82	\$22,262.29
Charges in 1945:		
Warrants .....	6,617.70	
Tax Sale .....	1,771.84	
Transfer from Tax Titles .....	.....	2,179.11
Refunds .....	.....	230.61
Correction of Overpayment .....	.....	.23
	<u>\$16,667.36</u>	<u>\$24,672.24</u>
Credits in 1945:		
Cash Collections .... \$10,250.18	\$5,929.46	
Abatements .....	172.65	
Transfer to Tax Deeds 2,179.11		
Correction of Interest .....		4.35
	<u>12,601.94</u>	<u>5,933.81</u>
Balances December 31, 1945		
(Exhibit A) .....	<u><u>\$4,065.42</u></u>	<u><u>\$18,738.43</u></u>

## EXHIBIT A—SCHEDULE 4

## CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE

For the Fiscal Year Ended December 31, 1945

Department	Balances Jan. 1, 1945	Charges	Credits	Balance Dec. 31, 1945
Fire .....	\$168.64	\$219.30	\$155.70	\$232.24
Health .....	1,109.96	1,867.09	1,558.52	1,418.53
Highway .....	5,812.74	13,372.23	14,001.30	5,183.67
School .....	39.45	22,326.02	22,022.79	263.78
Board of Recreation and Aviation .....	.....	5,891.88	5,891.88	.....
Cemeteries .....	104.00	46.00	67.00	83.00
Civilian Defense .....	12.80	.....	.....	12.80
Parks and Playgrounds ....	.....	750.00	750.00	.....
TOTAL (Exhibit A) ..	\$7,168.69	\$44,472.52	\$44,447.19	\$7,194.02

EXHIBIT A—SCHEDULE 4A  
CITY OF MANCHESTER  
SCHEDULE OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE—AGED  
As at December 31, 1945

Year	Fire	Health	Highway	School	Cemeteries	Civilian Defense	Total
1929	.....	.....	\$452.54	.....	.....	.....	\$452.54
1930	.....	.....	185.47	.....	.....	.....	185.47
1931	.....	.....	21.87	.....	.....	.....	21.87
1932	.....	.....	25.00	.....	.....	.....	25.00
1933	.....	.....	1,122.88	.....	.....	.....	1,122.88
1934	\$71.50	.....	.....	.....	.....	.....	71.50
1935	.....	.....	18.00	.....	.....	.....	18.00
1936	.....	.....	626.18	.....	.....	.....	626.18
1937	.....	\$167.14	.....	.....	.....	.....	167.14
1938	.....	248.56	.....	.....	.....	.....	248.56
1939	.....	.....	3.00	.....	.....	.....	3.00
1940	.....	167.14	.....	.....	\$7.00	.....	174.14
1941	88.14	.....	.....	.....	6.00	.....	94.14
1942	.....	90.00	.....	.....	6.00	.....	108.80
1943	.....	.....	59.40	.....	15.00	\$12.80	74.40
1944	.....	90.00	793.36	.....	3.00	.....	891.36
1945	72.60	655.69	1,870.97	\$263.78	46.00	.....	2,909.04
TOTAL ..	\$232.24	\$1,418.53	\$5,183.67	\$263.78	\$83.00	\$12.80	\$7,194.02

# EXHIBIT A—SCHEDULE 5

CITY OF MANCHESTER

## STATEMENT OF WATER DEPARTMENT

For the Fiscal Year Ended December 31, 1945

### Accounts Receivable

	Water	Fines	Miscellaneous	Total
Balances January 1, 1945 .....	\$53,059.00	\$24.60	\$1,048.78	\$54,132.38
Accounts Rendered in 1945:				
January Quarter .....	11,122.38	168.80	3,650.65	14,941.83
April Quarter .....	50,142.59	185.90	7,730.90	58,059.39
July Quarter .....	69,978.25	361.00	2,755.77	73,095.02
October Quarter .....	74,184.38	286.80	4,901.51	79,372.69
Accrued December 31, 1945 .....	60,731.28	27.80	269.43	61,028.51
<b>Total .....</b>	<b>\$319,217.88</b>	<b>\$1,054.90</b>	<b>\$20,357.04</b>	<b>\$340,629.82</b>
Credits:				
Cash Receipts in 1945 .....	\$257,706.55	\$1,027.50	\$18,898.88	\$277,632.93
Abatements and Other Credits .....	8,755.22	.....	152.84	8,908.06
<b>Total Credits .....</b>	<b>\$266,461.77</b>	<b>\$1,027.50</b>	<b>\$19,051.72</b>	<b>\$286,540.99</b>
Balances December 31, 1945 (Exhibit A) .....	\$52,756.11	\$27.40	\$1,305.32	\$54,088.83
Reconciliation September 16, 1946 with December 31, 1945				
Balances December 31, 1945 .....	\$52,756.11	\$27.40	\$1,305.32	\$54,088.83
Add:				
Accounts Rendered in 1946 .....	157,777.92	757.60	17,544.18	176,079.70
Deduct:				
Credits in 1946 .....	\$210,534.03	\$785.00	\$18,849.50	\$230,168.53
Balances September 16, 1946 .....	208,809.19	780.00	16,548.73	226,137.92
	\$1,724.84	\$5.00	\$2,300.77	\$4,030.61



EXHIBIT A—SCHEDULE 5A  
CITY OF MANCHESTER  
SCHEDULE OF WATER WORKS INVESTMENTS  
IN CUSTODY OF THE CITY TREASURER  
As at December 31, 1945

Description	Series	Date of Issue	Date of Maturity	Rate	Number Serial	Amount
U. S. Treasury Notes	Series D	June 1, 1945	July 1, 1946	90%	6968	\$10,000.00
U. S. Treasury Notes	Series D	June 1, 1945	July 1, 1946	90%	6969	10,000.00
U. S. Treasury Notes	Series D	June 1, 1945	July 1, 1946	90%	6970	10,000.00
U. S. Treasury Notes	Series D	June 1, 1945	July 1, 1946	90%	6971	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329769G	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X32770G	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X32771G	10,000.00
U. S. Savings Bonds	Series G	August 1, 1943	August 1, 1955	2½%	X329772G	10,000.00
U. S. Certificate of Indebtedness	Series H	October 1, 1945	October 1, 1946	7½%	21018	10,000.00
U. S. Certificate of Indebtedness	Series H	October 1, 1945	October 1, 1946	7½%	21019	10,000.00
U. S. Certificate of Indebtedness	Series H	October 1, 1945	October 1, 1946	7½%	21020	10,000.00
U. S. Certificate of Indebtedness	Series H	October 1, 1945	October 1, 1946	7½%	21021	10,000.00
U. S. Certificate of Indebtedness	Series H	October 1, 1945	October 1, 1946	7½%	21022	10,000.00
U. S. Certificate of Indebtedness	Series K	December 3, 1945	December 1, 1946	7½%	49163	10,000.00
U. S. Certificate of Indebtedness	Series K	December 3, 1945	December 1, 1946	7½%	49.64	10,000.00
U. S. Certificate of Indebtedness	Series K	December 3, 1945	December 1, 1946	7½%	49165	10,000.00
U. S. Certificate of Indebtedness	Series K	December 3, 1945	December 1, 1946	7½%	49166	10,000.00
U. S. Certificate of Indebtedness	Series K	December 3, 1945	December 1, 1946	7½%	49167	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362161G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362162G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362163G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362164G	10,000.00
U. S. Savings Bonds	Series G	September 1, 1943	September 1, 1955	2½%	X362165G	10,000.00
Total Securities						\$230,000.00
Cash, Manchester Savings Account No. 18592						25,725.35
Total Investment—Water Works						\$255,725.35

EXHIBIT A—SCHEDULE 6  
CITY OF MANCHESTER  
SCHEDULE OF LIABILITIES  
As at December 31, 1945

Appropriation Accounts	Amounts
Mayor .....	\$17.73
Auditor .....	18.58
Treasurer .....	12.33
Tax Collector .....	94.04
Custodian of Tax Deeded Property .....	14.70
Assessors .....	365.26
Law .....	2.91
City Clerk .....	74.97
Building Department .....	1,203.66
Elections .....	22.90
Board of Registrars .....	4.67
City Hall .....	437.48
Old Court House .....	81.48
Public Comfort Station .....	84.10
Police .....	9,802.16
Probation .....	176.62
Fire .....	1,045.93
Sealer of Weights and Measures .....	107.63
Health .....	1,650.80
City Physician .....	200.00
Highway .....	22,467.09
New Sewers .....	552.25
Street Lighting .....	8,086.99
Charities .....	7,242.57
Old Age Assistance .....	15,286.43
School .....	4,478.69
City Library .....	1,514.86
Parks and Playgrounds .....	489.59
Municipal Golf Course .....	1,090.19
Athletic Field .....	400.90
Pensions .....	370.64

EXHIBIT A—SCHEDULE 6—*Concluded*

Appropriation Accounts	Amounts	
Printing City Reports .....	854.08	
Printing and Stationery .....	40.00	
Incidentals .....	22.00	
Refunds—City Clerk .....	12.21	
Fire Insurance—Public Buildings .....	25,292.90	
Trade School .....	975.39	
Water Department .....	4,179.07	
Public Scales .....	26.75	
Cemetery .....	719.58	
Total Appropriation Accounts .....		\$109,520.13
Balance Sheet Accounts		
Cafeteria Fund .....	\$1,946.81	
Central High School Athletic Fund .....	723.92	
West High School Athletic Fund .....	32.26	
Total Balance Sheet Accounts .....		2,702.99
Total Liabilities .....		\$112,223.12

## EXHIBIT A—SCHEDULE 7

## CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1945 AND  
PRIOR YEARS

For the Fiscal Year Ended December 31, 1945

Balance December 31, 1944 .....		\$486,072.33
Revenue Credits		
Cash Receipts:		
Charities .....	\$2,112.47	
Other Departments .....	723.80	
		\$2,836.27
Additional Warrants .....		1,310.63
Highway Accounts Receivable .....		777.77
Correction Tax Refund .....		.23
Unliquidated 1944 Accounts Payable .....		2,291.70
Transfer from Revenue of 1945 (Schedule 7A) .....		28,184.54
Total Credits .....		35,501.14
		\$521,573.47
Revenue Charges		
Highway Department Accounts Receivable		
Abatements .....		\$21.98
Correction of Credits of 1942 Taxes .....		2.00
Correction of Credits to Tax Deeds .....		4.35
Refund—Tax Deed .....		16.78
Other Charges .....		585.38
Total Charges .....		630.49
Balance December 31, 1945 (Exhibit A) .....		\$520,942.98

EXHIBIT A—SCHEDULE 7A  
CITY OF MANCHESTER  
STATEMENT OF REVENUE OF 1945  
For the Fiscal Year Ended December 31, 1945

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Budgetary Credits:

Current Year Tax Warrants

Property Taxes .....	\$2,992,130.84	
Poll Taxes .....	78,232.00	
National Bank Stock Tax .....	5,639.80	
School Tax on Property of Adjoining Towns .....	503.00	
		\$3,076,505.64

Estimated Revenue ..... \$300,000.00

Less Deficit in Estimated Revenue

(Schedule 7B) .....	59,320.98	
		240,679.02

Total Budgetary Credits ..... \$3,317,184.66

Budgetary Appropriations:

Original Appropriation .....	\$2,908,217.50	
Additional Appropriations .....	68,500.00	
Hillsborough County Tax .....	375,620.04	
School Per Capita Tax .....	13,122.00	

Total Budgetary Appropriations ..... \$3,365,459.54

Deduct:

Unexpended Balances .....	\$71,221.29	
Less Appropriation Overdrafts..	6,581.21	
		64,640.08

Appropriations Expended ..... 3,300,819.46

\$16,365.20

Other Credits:

Additional Taxes Assessed

Property .....	\$10,201.34	
Poll .....	1,618.00	
		11,819.34

Balance Transferred to Revenue of Prior Years ..... \$28,184.54

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## EXHIBIT A—SCHEDULE 7B

## CITY OF MANCHESTER

## STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1945

Budgetary Estimate .....		\$300,000.00
Source of Income		
State of New Hampshire:		
Savings Bank Tax .....	\$25,439.36	
Railroad Tax .....	8,336.93	
Interest and Dividend Tax .....	71,668.02	
		\$105,444.31
Licenses:		
Dog .....	\$5,672.00	
Less Transfer to School		
Appropriation .....	4,954.12	
		\$717.88
Amusement .....	2,512.91	
Bowling, Pool and Billiard ....	805.50	
Junk .....	117.50	
All Others .....	2,525.75	
		6,679.54
Permits:		
Motor Vehicles .....	\$39,991.36	
Marriage .....	2,072.00	
Sewer .....	705.00	
Sunday .....	466.25	
		43,234.61
Certified Copies:		
Births, Deaths and Marriages .....		946.50
Public Comfort Station:		
Sales and Weighing .....	\$216.21	
Coin Locks .....	280.95	
Telephone Collections .....	30.77	
		527.93
Totals Carried Forward .....		

EXHIBIT A—SCHEDULE 7B—*Continued*  
CITY OF MANCHESTER  
STATEMENT OF ESTIMATED REVENUE  
For the Fiscal Year Ended December 31, 1945

Source of Income: (Continued)	
Board of Examining Plumbers .....	20.50
Interest and Costs:	
Interest on Taxes .....	\$4,092.31
Interest on Redemptions .....	3,194.30
Cost on Taxes .....	3,229.70
Cost on Redemptions .....	564.76
Administrative Cost on Real Estate .....	312.11
Taxes Collected without Warrant .....	43.45
	11,436.63
Sale of Land .....	2,825.00
	\$27.75
Building Department .....	
Health Department:	
Milk Licenses .....	43.50
Board of Adjustments .....	190.00
Municipal Court:	
Fines and Forfeits .....	8,047.99
Fire Department .....	829.25
School Department:	
Sale of Books and Supplies .....	828.75
City Library:	
Fines and Sales .....	3,003.78
Police Department:	
Bicycle Registrations .....	1,483.25
Recreation and Aviation:	
Municipal Golf Course .....	\$7,368.45
Athletic Field .....	2,148.88
	9,517.33
Public Scales .....	16.30
Cemeteries:	
Sale of Lots and Graves .....	\$21,089.95
Less Transfer to Trust Funds ..	15,738.65
	\$5,351.30

EXHIBIT A—SCHEDULE 7B—*Concluded*  
CITY OF MANCHESTER  
STATEMENT OF ESTIMATED REVENUE  
For the Fiscal Year Ended December 31, 1945

Source of Income: (Concluded)		
Care of Lots and Graves .....	607.00	
Interments .....	5,065.50	
Miscellaneous .....	6,330.80	
		17,354.60
Interest:		
Interest on Bonds .....	\$471.29	
Interest on Soldiers' Bonus Fund	315.31	
Other .....	90.27	
		876.87
Departmental Accounts Receivable:		
School .....	\$22,326.02	
Health .....	1,867.09	
Board of Recreation and Aviation	4,045.28	
Parks and Playgrounds .....	750.00	
Cemetery .....	46.00	
		29,034.39
Other:		
1945 Sunday Permits Collected in 1944 .....	\$369.50	
Cash in Hand December 31, 1945— City Scales .....	3.70	
		373.20
Total .....		\$242,741.98
Deduct Other Charges:		
School Department Abatements	\$273.78	
Correction to Appropriation Ledger .....	38.90	
Transfer to Athletic Field Approp- riation .....	1,000.28	
Parks and Playgrounds .....	750.00	
		2,062.96
		210,679.02
Deficit in Estimated Revenue .....		\$59,320.98

EXHIBIT B  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1945  
*Non-Revenue Accounts*

ASSETS		LIABILITIES	
Schedule Number		Accounts Payable .....	\$5,970.72
A-1	Cash on Hand and in Bank \$117,165.19	Non-Revenue Appropriations:	
B-1	Accounts Receivable .....	Highways:	
		New Highways .....	\$79.98
		New Sewers .....	531.37
		Resurfacing .....	1,127.35
		Cemetery Brook Sewer Project .....	48,544.58
		New Sewers—Pickering Street .....	108.94
		Resurfacing—Mill Yard .....	19,985.00
		Resurfacing—Post War State Aid .....	77.50
		Parks and Playgrounds:	
		Derryfield Park, Oak Park and Crystal Lake Bath House .....	.16
		Stevens Park—W. P. A. ....	2,198.22
		Gossler Park Area—W. P. A. ....	309.79
		Prout Park .....	3.99
		School Department:	
		New School Building Construction ..	72.45
		Improvements to School Yard .....	153.96

Water Department:		
Water Reservoir Construction .....	697.45	
Airport:		
Land for Airport Access Highway..	549.43	
Land for Airport Improvements ....	4,304.86	
New Equipment:		
Fire Department .....	10,143.80	
Highway Department .....	18,731.22	
Assessors' Department .....	1,267.18	
City Clerk .....	112.25	
Recreation and Aviation .....	1,485.63	
School .....	299.36	
Parks and Playgrounds .....	410.00	
Non-Revenue Reserve .....	111,194.47	
	4,028.86	
Total Assets .....	\$121,194.05	
	Total Liabilities .....	\$121,194.05



## EXHIBIT B—SCHEDULE 1

## CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS  
RECEIVABLE

For the Fiscal Year Ended December 31, 1945

*Non-Revenue Accounts*

Department	Balances Jan. 1, 1945	Charges	Credits	Balance Dec. 31, 1945
Highway:				
New Highways .....	\$2,496.89	.....	\$79.98	\$2,416.91
New Sewers .....	403.97	\$380.61	296.40	488.18
New Sidewalks .....	1,123.77	.....	.....	1,123.77
Highway Resurfacing .....	.....	5,722.50	5,722.50	.....
Totals .....	\$4,024.63	\$6,103.11	\$6,098.88	\$4,028.86

## EXHIBIT B—SCHEDULE 1A

## CITY OF MANCHESTER

## SUMMARY OF ACCOUNTS RECEIVABLE—AGED

As at December 31, 1945

*Non-Revenue Accounts*

	New Highways (Curbing)	New Sidewalks	New Sewers	Total
1923 .....	\$38.58	.....	.....	\$38.58
1925 .....	43.00	.....	.....	43.00
1926 .....	106.40	.....	.....	106.40
1927 .....	439.25	.....	.....	439.25
1928 .....	638.97	.....	.....	638.97
1929 .....	188.19	.....	.....	188.19
1930 .....	369.39	.....	.....	369.39
1931 .....	490.03	.....	.....	490.03
1932 .....	.....	\$31.20	.....	31.20
1933 .....	45.30	146.45	.....	191.75
1934 .....	57.80	549.12	.....	606.92
1935 .....	.....	347.92	\$303.97	651.89
1936 .....	.....	8.22	.....	8.22
1938 .....	.....	40.86	.....	40.86
1945 .....	.....	.....	184.21	184.21
Totals .....	\$2,416.91	\$1,123.77	\$488.18	\$4,028.86

EXHIBIT C  
CITY OF MANCHESTER  
BALANCE SHEET AS AT DECEMBER 31, 1945  
*General Indebtedness*

ASSETS		LIABILITIES	
Schedule Number			
1	Net Bonded Debt—		
	Balancing Account ...	\$2,741,500.00	
2	Notes Payable—		
	Balancing Account ...	10,000.00	
			\$924,197.74
	Serial Bonds:		
	Highway .....		861,633.95
	Sewer .....		104,189.99
	Sidewalk .....		40,575.00
	New Highways, Sewers and Sidewalks .....		142,035.00
	Bridge Loans .....		75,790.00
	Airport Loans .....		2,100.00
	Valley Yard Fence .....		
	Permanent Improvements to Public Buildings .....		119,328.32
	Health .....		350.00
	Recreation .....		97,757.00
	Library .....		1,125.00
	World War Memorial .....		4,500.00
	Fire .....		23,490.00
	Incinerator .....		44,000.00
	Cemetery .....		5,878.00



EXHIBIT C—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF BONDS OUTSTANDING  
As at December 31, 1945

Description	Date of Issue	Date of Maturity	Term	Rate Per Cent	Original Amount	Outstanding Dec. 31, 1945
New Sewers .....	June 1, 1926	June 1, 1946	20 Years	4	\$100,000.00	\$5,000.00
New Sewers .....	June 1, 1927	June 1, 1946-47	20 Years	4	50,000.00	4,000.00
New Sewers .....	Aug. 1, 1927	Aug. 1, 1946-47	20 Years	4	25,000.00	2,000.00
Culverts, Sewers, Cemetery Brook .....	Feb. 1, 1928	Feb. 1, 1946-48	20 Years	4	55,000.00	6,000.00
Lake Road Construction — Auburn Line .....	May 1, 1928	May 1, 1946-48	20 Years	4	50,000.00	6,000.00
Municipal Improvements .....	July 1, 1928	July 1, 1946-48	20 Years	4	150,000.00	18,000.00
School Building and Equipment	July 1, 1928	July 1, 1946-48	20 Years	4	24,000.00	3,000.00
World War Memorial .....	July 1, 1928	July 1, 1946-48	20 Years	4	34,500.00	4,500.00
Streets and Sewers .....	July 1, 1929	July 1, 1946-49	20 Years	4½	175,000.00	32,000.00
Motor Fire Apparatus .....	Sept. 1, 1929	Sept. 1, 1946-49	20 Years	4½	23,000.00	4,000.00
New Sewers .....	Sept. 1, 1929	Sept. 1, 1946-49	20 Years	4½	50,000.00	8,000.00
Permanent Improvements .....	Sept. 1, 1930	Sept. 1, 1946-50	20 Years	4	425,000.00	100,000.00
Permanent Improvements .....	Oct. 1, 1931	Oct. 1, 1946-51	20 Years	4	300,000.00	90,000.00
Permanent Improvements .....	April 1, 1932	April 1, 1946-52	20 Years	4½	100,000.00	35,000.00
Permanent Improvements .....	Sept. 1, 1934	Sept. 1, 1946-54	20 Years	3½	50,000.00	18,000.00
Permanent Improvements .....	June 1, 1935	June 1, 1946-55	20 Years	3	50,000.00	20,000.00
Permanent Improvements .....	Sept. 1, 1935	Sept. 1, 1946-55	20 Years	3	65,000.00	30,000.00
Permanent Improvements .....	Sept. 1, 1935	Sept. 1, 1946-55	20 Years	3	60,000.00	30,000.00
Permanent Improvements .....	Dec. 1, 1935	Dec. 1, 1946-55	20 Years	3	100,000.00	50,000.00
New Sewers .....	July 1, 1936	July 1, 1946-56	20 Years	3	120,000.00	66,000.00
Permanent Improvements .....						



McGregor Bridge	Aug. 1, 1936	Aug. 1, 1936	1, 1936	20 Years	3	250,000.00	133,000.00
Incinerator	Sept.	Sept.	1, 1936	20 Years	3	85,000.00	44,000.00
Development and Improvement of Airport	Mar.	Mar.	1, 1937	20 Years	3	60,000.00	36,000.00
New Sewers	Mar.	Mar.	1, 1937	20 Years	3	100,000.00	60,000.00
New Sewers	May	May	1, 1937	20 Years	3	80,000.00	48,000.00
Municipal Improvements	July	July	1, 1937	10 Years	3	130,000.00	26,000.00
Municipal Improvements	July	July	1, 1937	20 Years	3	45,000.00	24,000.00
Municipal Improvements	July	July	1, 1938	20 Years	2½	200,000.00	130,000.00
Resurfacing Highways	July	July	1, 1938	10 Years	2½	75,000.00	21,000.00
New Highways	July	July	1, 1938	20 Years	2½	50,000.00	29,000.00
Municipal Improvements and Equipment	Aug.	Aug.	1, 1938	20 Years	2½	125,000.00	78,000.00
Municipal Improvements	Oct.	Oct.	1, 1938	20 Years	2½	25,000.00	13,000.00
Webster School Construction	Jan.	Jan.	1, 1939	20 Years	3	138,000.00	96,000.00
Municipal Improvements	April	April	1, 1939	20 Years	2	200,000.00	140,000.00
Municipal Improvements	July	July	1, 1939	10 Years	1½	100,000.00	40,000.00
Municipal Improvements	Sept.	Sept.	1, 1939	20 Years	2	125,000.00	83,000.00
Municipal Improvements	Oct.	Oct.	1, 1939	10 Years	1½	50,000.00	20,000.00
Municipal Improvements	April	April	1, 1940	20 Years	1¾	200,000.00	150,000.00
Municipal Improvements and Equipment	July	July	1, 1940	10 Years	1¾	120,000.00	60,000.00
Municipal Improvements and Equipment	Sept.	Sept.	1, 1940	20 Years	1½	100,000.00	75,000.00
Municipal Improvements	April	April	1, 1941	20 Years	1½	200,000.00	160,000.00
Municipal Improvements and Equipment	July	July	1, 1941	10 Years	1¾	140,000.00	84,000.00
Municipal Improvements and Equipment	Oct.	Oct.	1, 1941	10 Years	1¾	50,000.00	30,000.00
Municipal Improvements and Equipment	July	July	1, 1942	10 Years	1¾	200,000.00	140,000.00

EXHIBIT C—SCHEDULE 1—*Concluded*  
CITY OF MANCHESTER  
SCHEDULE OF BONDS OUTSTANDING  
As at December 31, 1945

Description	Date of Issue	Date of Maturity	Term	Rate Per Cent	Original Amount	Outstanding Dec. 31, 1945
Municipal Improvements and Equipment .....	July 1, 1943	July 1, 1946-48	5 Years	1	115,000.00	69,000.00
Municipal Improvements and Equipment .....	Aug. 1, 1944	Aug. 1, 1946-54	10 Years	1½	160,000.00	144,000.00
General Improvements and Equipment .....	Aug. 1, 1945	Aug. 1, 1946-55	10 Years	1¾	277,000.00	277,000.00
					<u>\$5,406,500.00</u>	
Total Serial Bonds (Exhibit C) .....						<u>\$2,741,500.00</u>

  

SUMMARY		
General Bonded Debt—January 1, 1945 .....		\$2,799,000.00
Add: Bonds Issued During the Year (Schedule 1A) .....		277,000.00
		<u>\$3,076,000.00</u>
Deduct: Bonds Paid During the Year .....		334,500.00
General Bonded Debt—December 31, 1945 .....		<u>\$2,741,500.00</u>

EXHIBIT C—SCHEDULE 1A  
CITY OF MANCHESTER  
STATEMENT OF LOANS AUTHORIZED AND ISSUED  
During the Year Ended December 31, 1945

Description	Date of Issue	Date of Maturity	Term	Rate of Interest	Amount Authorized	Amount Issued	Sold At	Accrued Interest	Cash Received
General Improvement and Equipment	Aug. 1, 1945	Aug. 1, 1946-55	10 Years	1 1/4%	\$277,000.00	\$277,000.00	Par	\$471.29	\$277,471.29

EXHIBIT C—SCHEDULE 2  
CITY OF MANCHESTER  
SCHEDULE OF NOTES PAYABLE  
As at December 31, 1945

Description	Date of Issue	Date of Maturity	Term	Rate Per Cent	Original Amount	Outstanding Dec. 31, 1945
General Parks Improvement ..	Sept. 1, 1936	Sept. 1, 1946	10 Years	3	\$10,000.00	\$1,000.00
Airport Improvements .....	Jan. 2, 1941	Jan. 2, 1946-51	10 Years	2½	10,000.00	6,000.00
Airport Improvements .....	Nov. 5, 1941	Nov. 5, 1946	5 Years	2½	15,000.00	3,000.00
					<u>\$35,000.00</u>	
Total Notes Payable (Exhibit C) .....						<u>\$10,000.00</u>
SUMMARY						
Notes Payable—January 1, 1945 .....					\$16,500.00	
Deduct: Notes Paid During the Year .....					6,500.00	
Notes Payable—December 31, 1945 .....					<u>\$10,000.00</u>	

## EXHIBIT D

## CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1945

## TRUST AND INVESTMENT FUNDS

## ASSETS

Schedule  
Number

Cash in Custody of the City Treasurer:		
1	Cemetery Trust Funds .....	\$351,685.79
	Other Funds:	
2	Fire Damage Replacement Fund .....	20,964.38
2	C. H. Bartlett Legacy Income Account..	39,399.96
2	Nathan P. Hunt Children's Fund .....	5,771.12
2	Nathan P. Hunt School Prize Fund ...	3,640.43
2	Herrick Fund .....	693.45
2	Clara N. Brown Fund .....	780.61
3	Library Trust Funds .....	10,000.00
		<hr/>
		\$432,935.74
4	Securities in Custody of the City Treasurer .....	483,500.00
5	Cash in Custody of the Treasurer of the Library	
	Trustees .....	102,288.02
5	Securities in Custody of the Treasurer of the Library	
	Trustees .....	4,500.00
		<hr/>
	Total Assets .....	\$1,023,223.76



## EXHIBIT D

## CITY OF MANCHESTER

BALANCE SHEET AS AT DECEMBER 31, 1945  
TRUST AND INVESTMENT FUNDS

## LIABILITIES

## Trust Funds

## Cemetery Funds:

Pine Grove—Perpetual Care .....	\$666,735.99	
Valley—Perpetual Care .....	76,830.49	
Piscataquog—Perpetual Care .....	16,469.18	
Merrill—Perpetual Care .....	6,009.99	
Amoskeag—Perpetual Care .....	2,469.72	
Stowell—Perpetual Care .....	537.10	
Pine Grove—Special .....	51,607.86	
Valley—Special .....	11,154.95	
Merrill—Special .....	208.52	
Piscataquog—Special .....	387.67	
Stark—Special .....	1,636.88	
Amoskeag—Special .....	152.98	
Gale Fund Income Account .....	984.46	
		\$835,185.79

## Other Funds:

Fire Damage Replacement Fund .....	\$20,964.38	
C. H. Bartlett Legacy Income .....	39,399.96	
Nathan P. Hunt Children's Fund .....	5,771.12	
Nathan P. Hunt School Prize Fund .....	3,640.43	
Herrick Fund .....	693.45	
Clara N. Brown Fund .....	780.61	
		71,249.95

## Library Funds:

John Hosley Fund .....	\$5,000.00	
Moody-Currier Fund .....	5,000.00	
Dean Fund .....	13,181.72	
Eaton Fund .....	3,963.43	
Michael Prout Fund .....	7,953.33	
Mary E. Elliot Fund .....	4,530.13	
Nora Kennard Jones Fund .....	15,674.27	
Nora Kennard Jones Fund (War Bonds)....	4,500.00	
John Hosley Fund Income Account .....	1,720.52	
Edwin F. Jones Fund .....	5,174.14	
Emily A. Smith Fund .....	5,597.97	
James Lidell Arnott Fund .....	3,083.84	
Mrs. Georgia B. D. Carpenter Fund .....	10,097.05	
Frank P. Carpenter Fund .....	25,062.58	
Ruth C. Dudley Fund .....	58.19	
Mary M. Tollman Fund .....	2,095.17	
Frank H. Waters Fund .....	3,050.00	
Chaminade Cash Fund .....	168.02	
Income Account .....	877.66	
		116,788.02

Total Liabilities ..... \$1,023,223.76

## EXHIBIT D—SCHEDULE 1

## CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER

As At December 31, 1945

Name of Bank	Book Number	Bank Balance Jan. 1, 1945	Deposits	Interest	With- drawals	Balance Dec. 31, 1945
PINE GROVE CEMETERY						
Merchants National Bank .....	271	\$21,556.71	\$2,515.80	\$321.31	\$6,073.44	\$18,320.38
Mechanics Savings Bank .....	17935	6,233.88	2,160.00	141.12	261.12	8,063.88
Mechanics Savings Bank .....	447	10,455.82	450.00	267.27	767.67	10,415.2
Mechanics Savings Bank .....	4522	19,381.92	1,125.00	482.45	557.45	20,431.92
Mechanics Savings Bank .....	3413	36,682.95	.....	893.82	16,000.00	21,576.77
Manchester Savings Bank .....	50420	68,895.55	15,385.95	1,949.84	41,173.00	45,058.34
Amoskeag Savings Bank .....	151323	63,420.53	9,000.00	1,434.29	41,000.00	32,854.82
Hillsborough County Savings Bank...	20250	46,006.0	5,000.00	821.31	20,281.72	31,543.19
Hillsborough County Savings Bank...	16073	5,308.49	11,697.02	80.76	10,618.00	6,468.27
Total Pine Grove Cemetery .....		\$277,742.25	\$47,333.77	\$6,392.17	\$136,732.20	\$94,735.99
VALLEY CEMETERY						
Hillsborough County Savings Bank ..	16072	\$11,809.69	\$3,444.00	\$228.14	\$2,800.50	\$12,681.33
Manchester Savings Bank .....	15499	28,775.99	.....	694.36	.....	29,470.35
Amoskeag Savings Bank .....	68808	14,708.35	3,000.00	295.63	.....	18,003.93
Mechanics Savings Bank .....	5569	5,050.17	.....	124.66	.....	5,174.83
Total Valley Cemetery .....		\$60,344.20	\$6,444.00	\$1,342.79	\$2,800.50	\$65,330.49

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As At December 31, 1945

Name of Bank	Book Number	Bank Balance Jan. 1, 1945	Deposits	Interest	With- drawals	Balance Dec. 31, 1945
PISCATAQUOG CEMETERY						
Amoskeag Savings Bank	126854	\$11,413.50	\$198.00	\$229.86	\$270.00	\$11,571.36
Amoskeag Savings Bank	126851	2,802.24	.....	56.34	10.00	2,848.58
Amoskeag Savings Bank	126852	104.63	.....	2.09	.....	105.72
Amoskeag Savings Bank	126853	1,904.25	.....	38.27	.....	1,942.52
Total Piscataquog Cemetery	.....	\$16,224.62	\$198.00	\$326.56	\$280.00	\$16,469.18
AMOSKEAG CEMETERY						
Amoskeag Savings Bank	151322	\$2,302.35	\$177.00	\$46.37	\$56.00	\$2,469.72
MERRILL CEMETERY						
Amoskeag Savings Bank	69517	\$6,006.07	.....	\$120.92	\$117.00	\$6,009.99
STOWELL CEMETERY						
Manchester Savings Bank	145818	\$535.60	.....	\$13.50	\$12.00	\$537.10

# EXHIBIT D—SCHEDULE 1 CITY OF MANCHESTER SCHEDULE OF CEMETERY TRUST FUNDS—CASH IN CUSTODY OF THE CITY TREASURER

As At December 31, 1945  
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1945
Eliza A. Clark .....	Manchester .....	165344	\$500.00	\$56.66	\$556.66
McKinnon-Powers .....	Manchester .....	165161	100.00	4.28	104.28
T. Kittridge Hall .....	Manchester .....	165812	150.00	10.63	160.63
R. A. Wheeler .....	Manchester .....	165813	100.00	4.39	104.39
Joseph L. Stevens .....	Manchester .....	167988	100.00	4.43	104.43
Jennie M. Corey .....	Manchester .....	168006	2,500.00	384.71	2,884.71
Rev. John Kamm .....	Manchester .....	169614	100.00	3.83	103.83
Corydon L. Manter .....	Manchester .....	171910	150.00	8.45	158.45
Mary E. Coburn .....	Manchester .....	171981	200.00	6.06	206.06
Maude E. Caron .....	Manchester .....	171998	150.00	8.10	158.10
Fannie L. Roper .....	Manchester .....	172026	250.00	6.37	256.37
Frederick Knowlton .....	Manchester .....	173418	300.00	11.16	311.16
Augusta Delmelt .....	Manchester .....	174113	100.00	5.76	105.76
Albert J. Knight .....	Manchester .....	174641	150.00	7.32	157.32
Catherine Plimpton .....	Manchester .....	174931	150.00	6.88	156.88
Slack and Tasker .....	Manchester .....	175757	150.00	7.71	157.71
Peter A. Redman .....	Manchester .....	175845	150.00	7.71	157.71
Jennie L. Stratton .....	Manchester .....	176409	100.00	3.95	103.95
Eleanor J. Annis .....	Manchester .....	134034	100.00	21.28	121.28

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As At December 31, 1945  
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1945
Robert Laing .....	Manchester	137449	200.00	67.84	267.84
Will P. Emerson .....	Manchester	177741	150.00	5.44	155.44
James H. Mendell .....	Manchester	147048	200.00	58.93	258.93
Eunice J. Willand .....	Manchester	177949	150.00	5.03	155.03
Clark and Prescott .....	Manchester	148483	150.00	27.05	177.05
Halbert N. Bond .....	Manchester	178217	1,700.00	81.29	1,781.29
Robert H. Duncan .....	Manchester	17970	200.00	4.63	204.63
Oliver Gould .....	Manchester	94650	500.00	.....	500.00
Mary L. Varney .....	Manchester	164851	100.00	4.63	104.63
James Ried .....	Manchester	179584	200.00	4.52	204.52
Capitola E. Welcome .....	Manchester	179678	150.00	3.80	153.80
Charles E. Chase .....	Manchester	179704	300.00	6.60	306.60
Nathaniel Clark .....	Manchester	143971	150.00	30.74	180.74
Florence Barnard .....	Manchester	179885	250.00	4.74	254.74
Edith E. Garland .....	Manchester	179961	150.00	4.17	154.17
Nettie E. Smart .....	Manchester	180872	200.00	3.64	203.64
Mrs. Clara Lacy .....	Manchester	180962	150.00	4.28	154.28
Mrs. E. V. Rowe .....	Manchester	181794	150.00	3.29	153.29
Henry B. Fairbanks .....	Manchester	181896	300.00	5.64	305.64
May F. Nichols .....	Manchester	113370	500.00	297.83	797.83



Barton and Hill .....	Manchester .....	11514	1,200.00	1,098.30	2,298.30
Lucy E. Hodge .....	Manchester .....	115190	200.00	113.35	313.35
George N. Baker .....	Manchester .....	152110	100.00	10.10	110.10
George W. Weeks .....	Manchester .....	153173	200.00	4.69	204.69
Anna C. Reischer .....	Manchester .....	153969	200.00	25.69	225.69
Clara E. Whittemore .....	Manchester .....	156405	500.00	46.45	546.45
Horace P. Simpson .....	Manchester .....	159383	150.00	11.99	161.99
Benjamin F. Greer .....	Manchester .....	15 813	100.00	9.31	109.31
Gray and Greer .....	Manchester .....	159812	100.00	9.31	109.31
Stratton and Rollins .....	Manchester .....	162820	125.00	8.58	133.58
Ottillie Wagner Hosser .....	Manchester .....	183080	200.00	1.78	201.78
Addie C. Lee .....	Manchester .....	182815	150.00	3.09	153.09
Angie F. Briggs .....	Manchester .....	182914	200.00	2.67	202.67
Christina Prahl .....	Manchester .....	183161	150.00	2.07	152.07
John W. French .....	Manchester .....	183799	200.00	2.08	202.08
Catherine Dennison Rosenberger .....	Manchester .....	183416	150.00	2.43	152.43
Charles E. Shaw .....	Manchester .....	183873	200.00	2.08	202.08
Barbara Netsch .....	Manchester .....	184292	200.00	2.38	202.38
Henry F. Pillsbury .....	Manchester .....	184484	100.00	1.48	101.48
Harley R. Henry .....	Manchester .....	181607	150.00	1.91	151.91
Joseph Beddows .....	Manchester .....	184411	200.00	2.97	202.97
Charles R. Corey .....	Manchester .....	185708	150.00	1.66	151.66
Dana A. Emery .....	Manchester .....	185749	200.00	1.56	201.56
John W. Burpee .....	Manchester .....	186216	200.00	1.29	201.29
Albert E. Worcester .....	Manchester .....	186303	300.00	1.81	301.81
Fred W. Pike .....	Manchester .....	187320	150.00	.82	150.82
Bremmer-Lauffenberger .....	Manchester .....	187407	200.00	1.33	201.33
Elmer W. Garland .....	Manchester .....	187476	150.00	.51	150.51
Nettie E. Flanders .....	Manchester .....	188011	150.00	.56	150.56
John A. Muehling .....	Manchester .....	188165	200.00	.83	200.83
Max M. Simon .....	Manchester .....	188709	200.00	.....	200.00
Henry A. Webb .....	Manchester .....	188927	200.00	.....	200.00
Arthur J. Pitman .....	Manchester .....	189852	200.00	.....	200.00

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As At December 31, 1945  
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank in Dec. 31, 1945
Edith Canney .....	Amoskeag .....	199163	150.00	14.39	164.39
Elwin C. Foster .....	Amoskeag .....	199411	200.00	8.39	208.39
Earle Payne .....	Amoskeag .....	201424	100.00	3.77	103.77
Hattie L. Slack .....	Amoskeag .....	206343	150.00	7.44	157.44
Mrs. F. L. Reischer .....	Amoskeag .....	206905	100.00	3.01	103.01
Ida M. Knox .....	Amoskeag .....	206907	150.00	6.97	156.97
Clara E. Colby .....	Amoskeag .....	172472	100.00	10.91	110.91
S. P. Cannon .....	Amoskeag .....	185388	200.00	41.65	241.65
Charles H. Robie .....	Amoskeag .....	185389	150.00	13.82	163.82
Addie C. Rowe .....	Amoskeag .....	210216	150.00	9.12	159.12
Theda F. Otis .....	Amoskeag .....	211899	150.00	7.27	157.27
Josephine O. Abbott .....	Amoskeag .....	211898	100.00	5.54	105.54
Rogler and Grimmer .....	Amoskeag .....	185390	150.00	13.79	163.79
George E. Rogers .....	Amoskeag .....	185391	150.00	15.38	165.38
Cora A. Gile .....	Amoskeag .....	185387	150.00	15.41	165.41
Grace A. Phillips .....	Amoskeag .....	210630	150.00	8.64	158.64
Robert Brenner, Jr. ....	Amoskeag .....	214586	100.00	5.52	105.52
Ella M. Field .....	Amoskeag .....	216004	200.00	2.25	202.25
Marcia M. Badger .....	Amoskeag .....	216606	100.00	4.86	104.86
Gordon F. Pamler .....	Amoskeag .....	219177	837.50	15.95	853.45

Leopold Winkler .....	Amoskeag	230637	120.00	3.61	123.61
Mrs. Charles D. Welsh .....	Amoskeag	154127	200.00	37.34	237.34
Emily Theuner .....	Amoskeag	157155	50.00	9.64	59.64
Karl Klein .....	Amoskeag	222208	100.00	3.10	103.10
Frank W. Avery .....	Amoskeag	168482	100.00	11.77	111.77
Annie L. Avery .....	Amoskeag	222693	150.00	3.89	153.89
James Crossley .....	Amoskeag	229802	200.00	3.48	203.48
Rufus H. Pike .....	Amoskeag	223501	400.00	4.61	404.61
Tillie A. Lamoureux .....	Amoskeag	225598	100.00	2.22	102.22
Charles W. Powell .....	Amoskeag	160833	100.00	21.50	121.50
Maria F. Laport .....	Amoskeag	161396	100.00	20.02	120.02
Hattie C. Curtis .....	Amoskeag	164246	95.00	19.10	114.10
Anna C. Nelson .....	Amoskeag	226736	200.00	3.71	213.71
Amariah Avery .....	Amoskeag	227553	200.00	3.44	203.44
Leland and Waldron .....	Amoskeag	174597	200.00	11.49	211.49
L. V. Heath .....	Amoskeag	183244	150.00	15.77	165.77
Medora W. Elliott .....	Amoskeag	188141	500.00	21.78	521.78
John Rustler .....	Amoskeag	190698	100.00	5.73	105.73
Ralph I. Bean .....	Amoskeag	193305	200.00	15.10	215.10
Julia M. Opelt .....	Amoskeag	197006	100.00	4.50	104.50
William C. Spear .....	Amoskeag	197051	2,500.00	494.84	2,994.84
George F. Sargent .....	Amoskeag	152887	100.00	11.57	111.57
Walker-Ward .....	Amoskeag	217948	250.00	4.13	254.13
Alice L. Thayer .....	Amoskeag	232960	150.00	3.02	153.02
Elizabeth Shea .....	Amoskeag	232771	100.00	.85	100.85
Esther A. Marr .....	Amoskeag	232239	120.00	2.78	122.78
Mary H. Tucker .....	Amoskeag	232310	100.00	1.08	101.08
Lilla B. Longa .....	Amoskeag	233804	100.00	1.00	101.00
Hazelton and Stevens .....	Amoskeag	232341	200.00	2.21	202.21
Mary E. Phinney .....	Amoskeag	232558	100.00	1.08	101.08
John B. VanPoucke .....	Amoskeag	235250	200.00	2.52	202.52
James A. Fracker .....	Amoskeag	237130	200.00	1.53	201.53
William A. Gage .....	Amoskeag	237296	150.00	1.91	151.91
Henry Gosler .....	Amoskeag	238171	\$150.00	\$1.65	\$151.65

EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As At December 31, 1945  
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank in Dec. 31, 1945
Charles J. Johnson .....	Amoskeag .....	239845	200.00	1.01	201.01
Ottolie Wagner Hossler .....	Amoskeag .....	24'315	2,500.00	3.41	2,503.41
John E. Johnson .....	Amoskeag .....	242966	200.00	.....	200.00
Maggie Barney .....	Mechanics .....	16,96	150.00	9.91	159.91
William W. Ingham .....	Mechanics .....	15589	700.00	101.66	801.66
Flora C. Cleworth .....	Mechanics .....	15585	150.00	22.72	172.72
Fannie L. Roper .....	Mechanics .....	15588	150.00	14.96	164.96
Estelle J. Stevens .....	Mechanics .....	15586	100.00	7.03	107.03
Herbert S. Clough .....	Mechanics .....	15590	200.00	4.62	204.62
Thomas Walker .....	Mechanics .....	17591	150.00	7.59	157.59
Permilla M. Smith .....	Mechanics .....	1,348	150.00	4.67	154.67
Elizabeth Alexander .....	Mechanics .....	133 2	100.00	21.91	121.91
Silas C. Stetson .....	Mechanics .....	13511	150.00	50.72	200.72
Orra V. Chace .....	Mechanics .....	13606	400.00	167.56	567.56
Frank M. Randall .....	Mechanics .....	13707	100.00	20.24	120.24
William G. Garmon .....	Mechanics .....	17717	100.00	4.43	104.43
Abraham L. Garmon .....	Mechanics .....	17718	100.00	4.43	104.43
John C. Peterson .....	Mechanics .....	14390	100.00	17.08	117.08
T. Pauline Koehler .....	Mechanics .....	17830	150.00	5.07	155.07
Emma M. Blakely .....	Mechanics .....	14627	100.00	12.27	112.27

Albertine M. Beeman .....	Mechanics .....	17842	150.00	5.07	155.07
Rachel B. Ried .....	Mechanics .....	13831	500.00	133.97	633.97
Frank Murray .....	Mechanics .....	14204	100.00	21.76	121.76
Tillie F. Robinson .....	Mechanics .....	14232	100.00	16.14	116.14
Walter R. Cox .....	Mechanics .....	18074	300.00	7.14	307.14
Emily E. Killey .....	Mechanics .....	7815	2,500.00	144.35	2,644.35
Charles E. Chapman .....	Mechanics .....	14932	150.00	24.60	174.60
Bertha A. Morton .....	Mechanics .....	15025	150.00	18.73	168.73
James C. Stockdale .....	Mechanics .....	15032	100.00	11.79	111.79
Mary I. Dixon .....	Mechanics .....	15548	50.00	8.02	58.02
Frank W. Dunsmoor .....	Mechanics .....	16021	200.00	27.58	227.58
Lovica E. Gove .....	Mechanics .....	15587	200.00	13.57	213.57
Charlotte E. McAllister .....	Mechanics .....	18562	200.00	3.21	203.21
Ellis Trust Fund .....	Mechanics .....	18447	150.00	2.69	152.69
Charles P. Porter .....	Mechanics .....	18407	150.00	2.98	152.98
Ida M. Proctor .....	Mechanics .....	18608	200.00	2.94	202.94
Tillie Gowitcke .....	Hillsborough County .....	30466	100.00	4.03	104.03
Josephine Dolber .....	Hillsborough County .....	31771	100.00	8.01	108.01
Nellie H. Brown .....	Hillsborough County .....	31770	250.00	17.13	267.13
John H. Andrews and Joseph Herrmann .....	Hillsborough County .....	31790	2,500.00	369.96	2,869.96
Frederick H. Salls .....	Hillsborough County .....	33196	100.00	7.45	107.45
Levi E. Payne .....	Hillsborough County .....	33758	100.00	5.24	105.24
Fred H. Cate .....	Hillsborough County .....	35289	100.00	4.62	104.62
Ellen Washburn .....	Hillsborough County .....	22138	100.00	5.49	105.49
Myra C. Corey .....	Hillsborough County .....	22278	100.00	25.99	125.99
Clarence M. Woodbury .....	Hillsborough County .....	20357	100.00	32.72	132.72
James R. Straw .....	Hillsborough County .....	20719	200.00	34.32	234.32
Gustav Volkman .....	Hillsborough County .....	38726	150.00	3.33	153.33
Nathan P. Hunt .....	Hillsborough County .....	26962	200.00	22.04	222.04
John D. Bean .....	Hillsborough County .....	39851	200.00	2.74	202.74
Thiem and Wolf .....	Hillsborough County .....	40935	150.00	1.64	151.64
W. E. Porter and Sophia Philbrick .....	Hillsborough County .....	41811	150.00	2.14	152.14



EXHIBIT D—SCHEDULE 1  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As At December 31, 1945  
PINE GROVE CEMETERY SPECIAL FUNDS

Name of Trust Fund	Savings Bank	Book Number	Principal	Accumulated Income	Total in Bank Dec. 31, 1945
Victor E. Stevens .....	Hillsborough County .....	42498	200.00	1.67	201.67
William T. McMaster .....	Hillsborough County .....	43332	150.00	.75	150.75
John M. Steward .....	Hillsborough County .....	43060	200.00	1.00	201.00
Nellie M. Worthley .....	Hillsborough County .....	43425	150.00	.50	150.50
Major William C. Jones .....	Manchester Federal Savings and Loan Association .....	11449	200.00	.33	200.33
John H. Proctor .....	Manchester Federal Savings and Loan Association .....	11452	200.00	.33	200.33
			<u>\$46,597.50</u>	<u>\$5,010.36</u>	<u>\$51,607.86</u>

VALLEY CEMETERY SPECIAL FUNDS

Frederick Smyth .....	Manchester .....	172374	\$4,000.00	\$522.95	\$4,522.95
James Cossar .....	Manchester .....	172375	200.00	4.80	204.80
Elizabeth Holden Healy .....	Manchester .....	147047	100.00	12.65	112.65
E. W. Harrington .....	Manchester .....	108743	2,000.00	2,105.62	4,105.62
Hannah A. Currier .....	Amoskeag .....	285386	500.00	323.12	823.12
Sawyer and Breen .....	Amoskeag .....	154784	100.00	24.27	124.27

Emma T. Parker .....	Amoskeag .....	173017	300.00	18.29	318.29
M. G. J. Tewksbury .....	Amoskeag .....	177022	179.50	4.98	184.48
George F. Sargent .....	Amoskeag .....	152887	300.00	34.71	334.71
Carl L. Caton .....	Mechanics .....	17499	200.00	2.02	202.02
Nathan P. Hunt .....	Hillsborough County .....	26962	200.00	22.04	222.04
			<u>\$8,079.50</u>	<u>\$3,075.45</u>	<u>\$11,154.95</u>
PISCATAQUOG CEMETERY SPECIAL FUNDS					
Caroline Rundlett .....	Manchester .....	168609	\$125.00	\$8.55	\$133.55
Walker-Ward .....	Amoskeag .....	217943	250.00	+12	254.12
			<u>\$375.00</u>	<u>\$12.67</u>	<u>\$387.67</u>
MERRILL CEMETERY SPECIAL FUNDS					
Cleaves W. Harvey .....	Manchester .....	149756	\$200.00	\$8.52	\$208.52
AMOSKEAG CEMETERY SPECIAL FUNDS					
Thomas Hamilton .....	Mechanics .....	18405	\$150.00	\$2.98	\$152.98
GALE FUND INCOME ACCOUNT					
Gale Fund Income .....	Amoskeag .....	34108	\$104.49	\$879.97	\$984.46
SPECIAL STARK FUND					
Edith F. Stark .....	Amoskeag .....	122381	\$1,000.00	\$636.88	\$1,636.88

## EXHIBIT D—SCHEDULE 1

## CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER

As At December 31, 1945

## PINE GROVE CEMETERY SPECIAL FUNDS

## SUMMARY OF CEMETERY TRUST FUNDS—CASH

		Total in Bank Dec. 31, 1945
Pine Grove Cemetery .....		\$194,735.99
Valley Cemetery .....		65,330.49
Piscataquog Cemetery .....		16,469.18
Amoskeag Cemetery .....		2,469.72
Merrill Cemetery .....		6,009.99
Stowell Cemetery .....		537.10
Special Funds:		
Pine Grove Cemetery .....	\$51,607.86	
Valley Cemetery .....	11,154.95	
Piscataquog Cemetery .....	387.67	
Merrill Cemetery .....	208.52	
Amoskeag Cemetery .....	152.98	
Gale Fund Income Account .....	984.46	
Stark Fund .....	1,635.88	
		66,133.32
Total Cash Cemetery Trust Funds (Exhibit D)....		\$351,685.79



EXHIBIT D—SCHEDULE 3  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE CITY TREASURER  
As At December 31, 1945

Name of Fund	Name of Bank	Book Number	Balance Jan. 1, 1945	Deposits and Other Credits	With- drawals	Balance Dec. 31, 1945
Moody-Currier Fund . . . .	Amoskeag Savings	123865	\$5,000.00	\$101.34	\$101.34	\$5,000.00
John Hosley Fund . . . .	Mechanics Savings	12466	5,000.00	126.04	126.04	5,000.00
Oliver Gould Fund . . . .	Manchester Savings	94650	*	.68	.68	*
Total . . . . .			\$10,000.00	\$228.06	\$228.06	\$10,000.00

\* Note: Principal of \$500.00 included in Pine Grove Cemetery Special Funds.



# EXHIBIT D—SCHEDULE 4

## CITY OF MANCHESTER

### SCHEDULE OF CEMETERY TRUST FUNDS— SECURITIES

#### IN CUSTODY OF THE CITY TREASURER

As At December 31, 1945

CITY OF MANCHESTER

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Description	Date of Issue	Date of Maturity	Rate Per Cent	Serial Number	Amount	Total
PINE GROVE CEMETERY						
City of Manchester Bonds:						
Highway Bonds .....	May 1, 1928	May 1, 1946-1948	4	45-50	\$6,000.00	
Sewer Bonds .....	Sept. 1, 1929	Sept. 1, 1946-1949	4½	43-50	8,000.00	
Permanent Improvement Bonds	April 1, 1932	April 1, 1946-1952	4½	66-100	35,000.00	
School Bonds .....	Jan. 1, 1933	Jan. 1, 1946-1959	3	43-138	96,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29027-H	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29028-J	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29029-K	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29030-L	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29031-A	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29135-E	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29136-F	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29340-L	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29341-A	10,000.00	
U. S. Treasury Bonds .....	April 15, 1943	June 15, 1964-1969	2½	29342-B	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36261-A	10,000.00	

EXHIBIT D—SCHEDULE 4  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS—  
SECURITIES  
IN CUSTODY OF THE CITY TREASURER  
As At December 31, 1945

Description	Date of Issue	Date of Maturity	Rate Per Cent	Serial Number	Amount	Total
PINE GROVE CEMETERY						
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36262-B	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36263-C	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36264-D	10,000.00	
U. S. Treasury Bonds .....	Sept. 15, 1943	Dec. 15, 1964-1969	2½	36265-E	10,000.00	
U. S. Treasury Bonds .....	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22116-F	10,000.00	
U. S. Treasury Bonds .....	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22117-H	10,000.00	
U. S. Treasury Bonds .....	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22118-J	10,000.00	
U. S. Treasury Bonds .....	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22119-K	10,000.00	
U. S. Treasury Bonds .....	Dec. 15, 1944	Mar. 15, 1966-1971	2½	22120-L	10,000.00	
U. S. Treasury Bonds .....	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127531-A	10,000.00	
U. S. Treasury Bonds .....	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127532-B	10,000.00	
U. S. Treasury Bonds .....	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127530-L	10,000.00	
U. S. Treasury Bonds .....	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127527-H	10,000.00	
U. S. Treasury Bonds .....	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127529-K	10,000.00	
U. S. Treasury Bonds .....	Nov. 15, 1945	Dec. 15, 1967-1972	2½	127528-J	10,000.00	
U. S. Treasury Bonds .....	June 1, 1945	June 15, 1967-1972	2½	72235-E	10,000.00	
U. S. Treasury Bonds .....	June 1, 1945	June 15, 1967-1972	2½	72234-D	10,000.00	

U. S. Treasury Bonds .....	June 1, 1945	June 15, 1967-1972	2½	72233-C	10,000.00
U. S. Treasury Bonds .....	June 1, 1945	June 15, 1967-1972	2½	72232-B	10,000.00
U. S. Treasury Bonds .....	June 1, 1945	June 15, 1967-1972	2½	72231-A	10,000.00
U. S. Treasury Bonds .....	June 1, 1945	June 15, 1967-1972	2½	72230-L	10,000.00
					<u>\$465,000.00</u>
<b>City of Manchester Notes:</b>					
Serial Notes .....	Sept. 1, 1936	Sept. 1, 1946	3	10	\$1,000.00
Serial Notes .....	Jan. 2, 1941	Jan. 1, 1946-1951	2½	5-10	6,000.00
					<u>7,000.00</u>
Total Securities—Pine Grove Cemetery .....					<u>\$472,000.00</u>
<b>VALLEY CEMETERY</b>					
City of Manchester:					
War Memorial Bonds .....	July 1, 1928	July 1, 1946-1948	4	35-40	\$4,500.00
Fire Apparatus Bonds .....	Sept. 1, 1929	Sept. 1, 1946-1949	4½	20-23	4,000.00
Serial Notes .....	Nov. 1, 1941	Nov. 1, 1946	2½	5	3,000.00
Total Securities—Valley Cemetery .....					<u>11,500.00</u>
Total Securities—Pine Grove Cemetery and Valley Cemetery—Exhibit D .....					<u>\$483,500.00</u>

EXHIBIT D—SCHEDULE 5  
CITY OF MANCHESTER  
SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES  
As at December 31, 1945

Name of Fund	Book Number	Balance Jan. 1, 1945	Interest and Deposits	Withdrawals	Balance Dec. 31, 1945
<b>Dean Fund:</b>					
Amoskeag Savings Bank .....	94654	\$2,891.98	\$58.11	\$69.47	\$2,880.62
Manchester Savings Bank .....	16445	3,323.93	83.75	.....	3,413.68
Manchester Savings Bank .....	75958	2,310.19	59.25	45.08	2,324.36
Mechanics Savings Bank .....	6421	2,136.75	53.74	69.21	2,121.28
Mechanics Savings Bank .....	15592	2,331.73	60.05	.....	2,441.78
		\$13,050.58	\$314.90	\$183.76	\$13,181.72
<b>Eaton Fund:</b>					
Hillsborough County Savings Bank .....	106	\$2,366.44	\$47.32	.....	\$2,413.76
Mechanics Savings Bank .....	15593	1,526.13	38.39	\$14.85	1,549.67
		\$3,892.57	\$85.71	\$14.85	\$3,963.43
<b>Michael Prout Fund:</b>					
Amoskeag Savings Bank .....	10669	\$3,572.49	\$72.76	.....	\$3,645.25
Manchester Savings Bank .....	100664	3,325.55	83.65	\$215.23	3,193.92
Mechanics Savings Bank .....	7329	1,086.83	27.33	.....	1,114.16
		\$7,984.87	\$183.74	\$215.28	\$7,953.33

Mary E. Elliot Fund:					
Hillsborough County Savings Bank	104	\$720.89	\$14.40	.....	\$735.29
Mechanics Savings Bank	6423	3,897.52	98.28	\$200.96	\$ 794.84
Nora Kennard Jones Fund:					
Hillsborough County Savings Bank	37554	\$4,618.41	\$112.68	\$200.96	\$4,530.13
Hosley Fund Income Account:					
Amoskeag Savings Bank	147827	\$13,295.31	\$6,538.07	\$4,159.11	\$15,674.27
Edwin F. Jones Fund:					
Mechanics Savings Bank	11689	\$1,086.63	\$33.89	.....	\$1,720.52
Emily A. Smith Fund:					
Mechanics Savings Bank	719	\$5,087.90	\$128.26	\$42.02	\$5,174.14
James Liddell Arnott Fund:					
Manchester Savings Bank	159856	\$5,557.84	\$140.19	\$100.06	\$5,597.97
Mrs. Georgia B. D. Carpenter Fund:					
Manchester Savings Bank	165491	\$3,022.92	\$76.10	\$15.18	\$3,083.84
Frank P. Carpenter Fund:					
Amoskeag Savings Bank	225279	\$10,026.59	\$253.82	\$183.36	\$10,097.05
Hillsborough County Savings Bank	36419	\$4,889.08	\$100.63	\$381.00	\$4,608.71
Manchester Savings Bank	177951	4,950.35	99.00	.....	5,049.35
Mechanics Savings Bank	17839	5,065.24	127.77	156.60	5,036.41
Ruth C. Dudley Fund:					
Amoskeag Savings Bank	197296	10,263.14	258.48	153.51	10,368.11
		\$25,167.81	\$585.88	\$691.11	\$25,062.58
		\$57.05	\$1.14	.....	\$58.19



## EXHIBIT D—SCHEDULE 5

## CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS—CASH  
IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES

As at December 31, 1945

Name of Fund	Book Number	Balance Jan. 1, 1945	Interest and Deposits	With- drawals	Balance Dec. 31, 1945
Mary M. Tollman Fund: Mechanics Savings Bank .....	17060	\$2,045.68	\$51.49	\$2.00	\$2,095.17
Frank H. Waters Fund: Hillsborough County Savings Bank .....	43429	\$3,000.00	\$50.00	.....	\$3,050.00
Chaminade Cash Fund: Hillsborough County Savings Bank .....	39951	\$164.74	\$3.28	.....	\$168.02
Income Account: Merchants National Bank .....		\$880.28	.....	\$2.62	\$877.66
Total Library Trust Funds—Cash (Exhibit D) .....		\$99,539.18	\$8,559.15	\$5,810.31	\$102,28.02

# EXHIBIT D—SCHEDULE 5

## CITY OF MANCHESTER

### SCHEDULE OF LIBRARY TRUST FUNDS—SECURITIES IN CUSTODY OF THE TREASURER OF THE LIBRARY TRUSTEES

As at December 31, 1945

Description	Serial Number	Date of Issue	Date of Maturity	Rate Per Cent	Amount	Balance Dec. 31, '45
Total Library Trust Funds—Cash						
U. S. Savings Bonds Series G .....	M908798G	9-24-42	9-24-54	2½	\$1,000.00	\$102,288.02
U. S. Savings Bonds Series G .....	D389678G	9-24-42	9-24-54	2½	500.00	
U. S. Savings Bonds Series G .....	D1536804G	5- 3-43	5- 3-55	2½	1,000.00	
U. S. Savings Bonds Series G .....	M1744235G	6- 8-45	6- 8-57	2½	1,000.00	
U. S. Savings Bonds Series G .....	M3741099G	6- 8-45	6- 8-57	2½	1,000.00	
Total Library Trust Funds—Securities (Exhibit D)						
Total Cash and Securities in Custody of the Treasurer of Library Trustees					4,500.00	\$106,788.02
SUMMARY OF LIBRARY TRUST FUNDS						
Total in Custody of the Treasurer of Library Trustees .....					\$106,788.02	
Total in Custody of the City Treasurer .....					10,000.00	
						\$116,788.02

EXHIBIT D—SCHEDULE 6  
CITY OF MANCHESTER  
SCHEDULE OF CEMETERY TRUST FUNDS — INCOME ACCOUNT  
For the Fiscal Year Ended December 31, 1945

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Stowell Cemetery	Special Funds	Total
Balances Jan. 1, 1945 .....	\$47,448.65	\$10,034.49	\$6,055.80	\$2,156.94	\$115.85	\$35.60	\$9,191.48	\$75,078.81
Income:								
Interest on Bonds .....	\$10,319.32	\$465.00	.....	.....	.....	.....	.....	\$10,784.32
Interest on Serial Notes .....	260.00	150.00	.....	.....	.....	.....	.....	410.00
Interest on Savings .....	.....	.....	.....	.....	.....	.....	.....	.....
Banks Accounts .....	6,392.17	1,342.79	\$326.56	\$120.92	\$46.37	\$13.50	\$1,477.03	9,719.34
Interest on Lots Sold .....	67.70	.....	.....	.....	.....	.....	.....	67.70
Total Income .....	\$17,039.19	\$1,957.79	\$326.56	\$120.92	\$46.37	\$13.50	\$1,477.03	\$20,813.36
Expenses:								
Perpetual Care of Lots .....	\$14,173.00	\$1,788.50	\$270.00	\$117.00	\$56.00	\$12.00	.....	\$16,416.50
Partial Care of Lots .....	717.27	.....	.....	.....	.....	.....	.....	717.27
Care of Single Graves .....	482.45	.....	.....	.....	.....	.....	.....	482.45
Perpetual Care of Single Graves .....	141.12	.....	.....	.....	.....	.....	.....	141.12
Clerical Services .....	600.00	.....	.....	.....	.....	.....	.....	600.00
Special Care .....	.....	.....	10.00	.....	.....	.....	\$1,316.00	1,326.00
Accrued Interest on Bonds .....	354.96	.....	.....	.....	.....	.....	.....	354.96
Transfer to Library—Gould Fund .....	.....	.....	.....	.....	.....	.....	.68	.68
Care of General Stark Lot .....	18.00	.....	.....	.....	.....	.....	25.00	25.00
Miscellaneous .....	.....	1,012.00	.....	.....	.....	.....	.....	1,030.00
Total Expenses .....	\$16,486.80	\$2,800.50	\$280.00	\$117.00	\$56.00	\$12.00	\$1,341.68	\$21,093.98
Balance Dec. 31, 1945 ..	\$48,001.04	\$9,191.78	\$6,102.36	\$2,200.86	\$106.22	\$37.10	\$9,326.83	\$74,966.19

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

REVENUE ACCOUNTS

CASH RECEIPTS

*Balance Sheet Accounts*

Taxes (Schedule 1):

Property Taxes .....	\$3,007,962.74	
Poll Taxes—City .....	\$69,844.00	
Poll Taxes—State Soldiers' Bonus .....	108,300.00	
		178,144.00
Interest on Soldiers' Bonus .....		325.43
Tax Titles .....		10,250.18
Tax Deeds .....		5,929.46
		<u>\$3,202,611.81</u>

Accounts Receivable:

Department Accounts

Fire Department .....	\$146.70	
Health Department .....	1,558.52	
Highway Department .....	13,971.92	
School Department .....	21,749.01	
Recreation and Aviation .....	5,891.83	
Parks and Playgrounds .....	750.00	
Cemeteries .....	67.00	
		<u>44,135.03</u>

Water Department .....	277,753.96
Revenue of Prior Years .....	2,836.27
Revenue of 1946 .....	52.00
Tailings .....	90.08
Temporary Revenue Loan .....	800,000.00

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

REVENUE ACCOUNTS

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<i>CASH RECEIPTS—Continued</i>	
Various Funds:	
Policemen's Retirement Fund .....	\$4,532.47
Firemen's Retirement Fund .....	8,732.75
New Hampshire-Vermont Hospitalization Service .....	5,660.50
Withholding Tax .....	193,721.48
Central High School Athletic Fund .....	20,582.02
West Side High School Athletic Fund .....	1,672.74
Cafeteria Fund .....	21,375.95
	256,277.91
Cemetery Trust Funds:	
Pine Grove Perpetual Care .....	\$1,515.80
Valley Perpetual Care .....	329.00
Amoskeag and Piscataquog Perpetual Care ..	375.00
Special Funds .....	1,550.00
Clerical Services .....	600.00
Safe Deposit Box Rental .....	30.00
Purchase of Bonds and Other .....	120,354.96
	124,754.76
Special Trust Funds:	
C. H. Bartlett Legacy .....	\$2,471.50
Edith Stark Fund .....	25.00
Nathan P. Hunt Fund .....	124.40
	2,630.90
Total Balance Sheet Accounts .....	\$4,711,142.72



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

*Estimated Revenue*

State of New Hampshire:

Interest and Dividend Tax .....	\$71,668.02	
Savings Bank Tax .....	25,439.36	
Railroad Tax .....	8,336.93	
		105,444.31

Sale of Land ..... 2,825.00

Licenses:

Dogs .....	\$5,672.00	
Amusement .....	2,512.91	
Bowling, Pool and Billiard .....	805.50	
Junk .....	117.50	
Garbage .....	3.50	
All Others .....	2,522.25	
Bicycle .....	1,483.25	
		13,116.91

Permits:

Automobiles .....	\$39,991.36	
Marriage .....	2,072.00	
Sewers .....	705.00	
Sunday .....	466.25	
		43,234.61

Certified Copies:

Births, Deaths and Marriages ..... 946.50

Public Comfort Station:

Sales and Weighing .....	\$216.21	
Coin Locks .....	280.95	
Phone Collections .....	30.77	
		527.93

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

REVENUE ACCOUNTS

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<i>CASH RECEIPTS—Continued</i>		
Interest and Costs:		
Interest on Taxes .....	\$4,092.31	
Interest on Redemptions .....	3,194.30	
Cost on Taxes .....	3,229.70	
Cost on Redemptions .....	564.76	
Administrative Cost on Real		
Estate .....	312.11	
Taxes Collected Without Warrant	43.45	
	<hr/>	11,436.63
Municipal Court:		
Fines and Forfeits (Schedule 3) .....		8,047.99
School Department:		
Sale of Books and Supplies ....	\$301.96	
Manual Training Supplies .....	526.79	
	<hr/>	823.75
City Library:		
Fines .....	\$2,729.59	
Miscellaneous Sales .....	274.19	
	<hr/>	3,003.78
Recreation and Aviation:		
Municipal Golf Course .....	\$7,368.45	
Athletic Field .....	2,148.88	
	<hr/>	9,517.33
Public Service Enterprise:		
Public Scales .....		16.30

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

Cemeteries:

Pine Grove

Sale of Lots and Graves .....	\$16,514.95	
Sale of Single Graves .....	4,575.00	
Care of Lots and Graves .....	411.50	
Interments .....	4,831.50	
Miscellaneous .....	6,121.85	
		32,454.80

Valley

Care of Lots and Graves ....	\$141.50	
Interments .....	122.00	
Miscellaneous .....	145.40	
		408.90

All Other Cemeteries

Care of Lots and Graves ....	\$54.00	
Interments .....	112.00	
Miscellaneous .....	63.55	
		229.55

Interest:

Interest on Bonds .....	\$471.29	
Interest on Perpetual Care of Lots .....	90 27	
Interest on Soldiers' Bonus Fund	315.31	
		876.87

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH RECEIPTS—*Continued*

All Others:	
Board of Examining Plumbers ..	\$20.50
Building Department .....	27.75
Health Department—Milk Licenses	43.50
Board of Adjustments .....	190.00
Fire Department .....	829.25
	1,111.00
Total Cash Credited to Estimated Revenue .....	
	234,027.16
<i>Revenue Appropriation:</i>	
Auditor .....	\$ .75
Tax Collector .....	.40
Assessor .....	254.17
Building .....	328.51
Old Court House .....	330.39
Police .....	1.01
Fire .....	270.50
Highway .....	2,108.04
Charities:	
Outside Relief and Miscellaneous	\$1,447.40
Old Age Assistance .....	195.58
	1,642.98
School .....	2,301.25
Water Department .....	50,000.00
City Library .....	502.21
Parks and Playgrounds .....	25.60

## EXHIBIT E

## CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

## REVENUE ACCOUNTS

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CASH RECEIPTS—*Continued*

Recreation and Aviation		
Municipal Golf Course .....	1,583.23	
Athletic Field .....	346.50	
Pine Grove Cemetery .....	19,206.44	
Valley Cemetery .....	3,049.50	
Amoskeag and Other Cemeteries .....	476.00	
Land and Buildings .....	74.75	
Total Cash Receipts Credited to Revenue Appropriation		87,502.23
Other Cash Receipts:		
Cash on Hand		
Water Department .....	\$401.17	
City Scales .....	3.70	
Cafeteria Fund .....	50.00	
		454.87
Total Cash Receipts .....		\$5,028,126.98
Transfers from Non-Revenue Cash:		
New Sewers .....	\$1,151.49	
Highway Resurfacing—Mill Yard .....	1.62	
Highway Resurfacing—Regular .....	51,635.63	
Cemetery Brook Sewer Project .....	6,097.32	
Wilmot Street Sewer Project .....	1,584.58	
Pickering Street Sewer Project .....	500.52	
		60,971.16
Cash on Hand and in Bank January 1, 1945 .....		515,968.61
Grand Total .....		\$5,605,066.75

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EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS		
<i>Balance Sheet Accounts</i>		
Taxes Refunded .....	\$210.78	
Taxes Refunded (Soldiers' Bonus) .....	9.00	
		\$219.78
State of New Hampshire—Soldiers' Bonus .....		108,846.00
Interest on Soldiers' Bonus .....		314.55
Taxes Bought by City:		
Tax Titles .....	\$8,389.54	
Tax Deeds .....	230.61	
		8,620.15
Tailings .....		1.25
Temporary Revenue Loans .....		800,000.00
Estimated Revenue .....		16,488.65
Revenue of Prior Years .....		585.78
Various Funds:		
Central High School Athletic Fund .....	\$15,503.28	
West Side High School Athletic Fund .....	2,079.59	
Cafeteria Fund .....	10,841.84	
Firemen's Retirement Fund ....	8,732.75	
Police Retirement Fund .....	4,532.47	
Withholding Tax .....	207,095.94	
New Hampshire - Vermont Hospitalization Service .....	5,981.00	
		254,766.87



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Cemetery Trust Funds:

Perpetual Care .....	\$2,219.80	
Special Trust Funds .....	1,550.00	
Clerical Services .....	600.00	
Safe Deposit Box Rental .....	30.00	
Purchase of U. S. Treasury Bonds .....	120,354.96	
		124,754.76

Other Funds:

Edith Stark Fund .....	\$25.00	
C. H. Bartlett Legacy .....	2,470.00	
Nathan P. Hunt Fund .....	134.40	
		2,629.40.

*Revenue Appropriation*

General Government:

Legislative and Executive:

Mayor

Salary .....	\$4,238.90	
Secretary's Salary ..	1,500.00	
Extra Clerk .....	270.60	
		\$6,009.50
Expenses .....	864.88	
		6,874.38

Aldermen

Salaries .....	\$2,800.00	
Expenses .....	13.50	
		2,813.50

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Financial:

Auditor

Salary .....	\$2,500.00		
Clerks' Salaries ....	3,796.00		
Extra Clerks .....	180.16		
		\$6,476.16	
Expenses .....		488.42	
			6,964.58

Treasurer

Salary .....	\$2,732.68		
Clerks' Salaries ....	3,120.00		
Extra Clerks ....	90.80		
		\$5,943.48	
Expenses .....		718.70	
			6,662.18

Tax Collector

Salary .....	\$2,500.00		
Deputies' Salaries ..	5,704.40		
Clerks' Salaries ....	4,056.00		
Extra Clerks .....	848.90		
		\$13,109.30	
Expenses .....		2,860.89	
			15,970.19

Custodian of Tax Deeded Property

Salary .....	\$600.00		
Expenses .....	82.70		
			682.70

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Assessors

Salaries of Board

Members ..... \$7,941.66

Clerks' Salaries .... 5,500.00

Extra Clerks ..... 2,138.67

\$15,580.33

Expenses ..... 2,180.38

17,760.71

Finance Commission

Salaries ..... \$800.00

Expenses ..... 2.45

802.45

Law—City Solicitor

Salary ..... \$1,808.36

Expenses ..... 108.51

1,916.87

City Clerk

Salary ..... \$3,215.36

Clerks' Salaries .... 5,834.00

\$9,049.36

Expenses ..... 1,644.68

10,694.04

Building

Administration

Superintendent's

Salary ..... \$2,893.79

Inspectors' Salaries 4,576.00

Clerks' Salaries .. 3,146.00

\$10,615.79

Expenses ..... 576.96

11,192.75

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

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<i>CASH DISBURSEMENTS—Continued</i>		
Repairs to Buildings		
Salaries .....	\$15,735.61	
Expenses .....	8,741.79	
	<hr/>	24,477.40
Board of Registrars		
Salaries of Board		
Members .....	\$1,550.00	
Clerks' Salaries ....	1,140.00	
Extra Clerks .....	408.00	
	<hr/>	\$3,098.00
Expenses .....	1,054.00	
	<hr/>	4,152.00
Election Officials		
Salaries .....	\$5,119.00	
Expenses .....	1,594.45	
	<hr/>	6,713.45
Land and Buildings		
City Hall		
Salaries .....	\$4,400.00	
Expenses .....	2,514.40	
	<hr/>	6,914.40
Old Court House		
Salaries .....	\$1,350.00	
Expenses .....	683.76	
	<hr/>	2,033.76
Public Comfort Station		
Salaries .....	\$4,869.00	
Expenses .....	1,085.12	
	<hr/>	5,954.12

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Protection of Persons and Property:

Police Department

Salaries

Commissioners ...	\$350.00
Chief .....	3,180.84
Acting Chief ....	1,888.06
Captain .....	1,555.70
Others .....	208,236.35
	\$215,210.95

Expenses .....	28,418.97
	243,629.92

Municipal Court

Salaries

Justice .....	\$2,400.00
Associate .....	639.00
Clerk .....	1,200.00
	4,239.00

Probation Department

Salaries

Chief Probation Officer .....	\$2,400.00
Assistant Probation Officer .....	2,050.00
Clerks .....	1,300.00
	\$5,750.00

Expenses .....	1,046.04
	6,796.04

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Fire Department		
Salaries		
Commissioners ...	\$383.33	
Chief .....	4,483.36	
Deputies .....	6,196.89	
Permanent Men ..	240,208.90	
Call Men .....	5,447.80	
Superintendent Fire		
Alarm .....	2,602.08	
	\$259,322.36	
Expenses .....	28,566.81	
		287,889.17
Sealer of Weights and Measures		
Salary .....	\$1,989.17	
Expenses .....	585.71	
		2,574.88
Health and Sanitation:		
Health Department		
Salaries		
Board Members..	\$600.00	
Health Officer ...	4,500.00	
School Physician..	3,000.00	
Tuberculosis		
Physician .....	110.00	
Nurses .....	18,831.96	
Inspectors .....	11,298.98	
Clerks .....	2,630.82	



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

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CASH DISBURSEMENTS— <i>Continued</i>			
Miscellaneous ....	96.00		
Cleaners .....	315.50		
	<hr/>	\$41,383.26	
Expenses .....		4,632.74	
		<hr/>	46,016.00
Isolation Hospital			
Salaries .....		\$12,934.84	
Expenses .....		11,730.96	
		<hr/>	24,665.80
City Physician			
Salary .....			1,600.00
Vital Statistics .....			771.25
Hospitalization .....			1,600.00
Highway :			
Administration			
Salaries			
Commissioners ...	\$650.00		
Surveyor .....	6,000.00		
Clerks .....	8,032.40		
	<hr/>	\$14,682.40	
Expenses .....		1,916.10	
Engineers			
Salaries .....	\$9,417.89		
Expenses .....	140.85		
	<hr/>	9,558.74	

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

REVENUE ACCOUNTS

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<i>CASH DISBURSEMENTS—Continued</i>		
Transportation, Equipment and Supplies		
Salaries .....	\$47,804.01	
Expenses .....	108,664.68	
		156,468.69
Highway Maintenance		
Salaries .....	\$35,470.57	
Expenses .....	4,587.17	
		40,057.74
Street Cleaning		
Salaries .....	\$72,886.15	
Expenses .....	13,722.13	
		86,608.28
Refuse Disposal		
Salaries .....	\$148,587.03	
Expenses .....	338.06	
		148,925.09
Sewer Maintenance		
Salaries .....	\$14,113.04	
Expenses .....	40.30	
		14,153.34
Gravel Bank		
Salaries .....	\$15,242.48	
Expenses .....	16,523.36	
		31,765.84
New Sewers—Construction .....		45.54
Vacations and Sick Leave .....		55,294.08
		559,475.84

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Street Lighting ..... 97,044.64

Charities:

Administration

Commissioner's Salary \$3,000.00

Clerks' Salaries .... 4,680.00

Extra Clerks ..... 102.00

\$7,782.00

Expenses ..... 804.61

8,586.61

Outside Relief ..... 61,162.51

Old Age Assistance ..... 83,566.01

Education:

School Department

Administration

Salaries

Superintendent . \$5,400.00

Assistant Super-  
intendent .... 1,700.00

School Board .. 1,400.00

Clerk of Board 750.00

Census Director 100.00

School Census . 1,277.66

Office ..... 3,600.00

Truant Officers 6,600.00

\$20,827.66

Expenses ..... 3,652.81

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

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CASH DISBURSEMENTS—*Continued*

Instruction		
Salaries .....	\$545,945.26	
Expenses .....	12,990.95	
	<hr/>	558,936.21
Operation of Plant		
Salaries .....	\$56,833.20	
Expenses .....	33,911.92	
	<hr/>	90,745.12
Auxiliary Agencies		
Salaries .....	\$2,016.63	
Expenses .....	13,200.03	
	<hr/>	15,216.66
Fixed Charges		
Lease on Corey		
Building .....	\$916.63	
Other .....	1,384.51	
	<hr/>	2,301.14
Outlays .....		2,835.77
Athletic Councils		
Central High School .....		800.00
West Side High School ....		1,900.00
Evening School		
Salaries—Teachers	\$2,275.49	
Salaries—Janitors	280.00	
	<hr/>	2,555.49
	<hr/>	699,770.86

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

City Library		
Salaries		
Librarian .....	\$3,000.00	
Assistants .....	24,068.44	
Officers and Janitors .....	6,221.98	
		33,290.42
Expenses		
Books .....	\$5,438.29	
Others .....	7,742.94	
Currier Fund ....	89.66	
Hosley Fund ....	72.35	
		13,343.24
		46,633.66
Parks and Playgrounds:		
Salaries		
Superintendent ....	\$2,699.84	
Others .....	23,608.45	
Bath House .....	5,249.00	
Playgrounds .....	2,101.80	
		\$33,659.09
Expenses .....	7,984.00	
		41,643.09
Recreation and Aviation:		
Municipal Golf Course		
Salaries .....	\$9,484.64	
Expenses .....	2,989.53	
		12,474.17

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

REVENUE ACCOUNTS

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CASH DISBURSEMENTS—*Continued*

Athletic Field		
Salaries .....	\$5,211.26	
Expenses .....	1,717.71	
	<hr/>	6,928.97
Aviation Field		
Expenses .....		129.26
Public Service Enterprises:		
Water Department		
Salaries		
Commissioners ...	\$1,600.00	
Superintendent ...	6,000.00	
Assistant Superin-		
tendent .....	3,859.92	
Others .....	115,113.29	
Pensions .....	6,369.92	
	<hr/>	\$132,943.13
Expenses .....	97,552.53	
Interest .....	240.00	
U. S. Bonds .....	100,104.62	
	<hr/>	330,840.28
Public Scales		
Salaries .....	\$1,200.00	
Extra Clerk .....	50.00	
	<hr/>	\$1,250.00
Expenses .....	163.42	
	<hr/>	1,413.42



EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

REVENUE ACCOUNTS

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CASH DISBURSEMENTS—*Continued*

Cemeteries		
Pine Grove		
Salaries .....	\$33,855.84	
Expenses .....	6,233.60	
	<hr/>	40,089.44
Valley—Salaries .....		6,092.15
All Others—Salaries .....		370.95
	<hr/>	46,552.54
Unclassified Items:		
Emergency Salary Allowance .....	\$30,535.80	
Pensions .....	80,439.14	
Care of City Clocks .....	39.71	
Damages and Claims .....	297.29	
Printing and Stationery .....	423.06	
Municipal Audit .....	1,500.00	
Firemen's Pension Fund .....	4,328.88	
Patriotic Purposes .....	789.75	
Incidentals .....	4,172.41	
Refunds .....	229.32	
City Planning Board .....	32.10	
Zoning Board of Adjustments		
Salaries .....	\$700.00	
Expenses .....	180.00	
	<hr/>	880.00
Victory Gardens		
Salaries .....	\$1,045.84	
Expenses .....	454.09	
	<hr/>	1,499.93
Honor Roll .....		346.45
Fire Insurance on Public Buildings .....		370.54

EXHIBIT E  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Maturing Principal and Interest:

Principal

Serial Bonds .....	\$334,500.00	
Long-Term Notes .....	6,500.00	
		341,000.00

Interest

Serial Bonds .....	\$65,437.50	
Long-Term Notes .....	410.00	
Temporary Loans .....	1,103.11	
		66,950.61

*Other Government Units:*

Hillsborough County Tax .....	\$375,620.04	
Per Capita School Tax .....	13,122.00	
		388,742.04

Total Cash Charged to Revenue Appropriation ..... 3,671,160.43

Total Cash Disbursements ..... \$4,988,387.62

Transfer to Non-Revenue Cash ..... \$402.50

Water Department Cash on Hand

January 1, 1945 ..... 443.90

846.40

Cash on Hand and in Bank December 31, 1945 ..... 615,832.73

Total ..... \$5,605,066.75

## EXHIBIT E—SCHEDULE 1

## CITY OF MANCHESTER

## SUMMARY OF TAX COLLECTIONS

For the Fiscal Year Ended December 31, 1945

Year of Levy	TAXES		
	Property	Poll	Total
1940 .....	\$17.78	\$96.00	\$113.78
1941 .....	39.12	172.00	211.12
1942 .....	28.48	316.00	344.48
1943 .....	183.76	783.00	971.76
1944 .....	128,717.88	9,004.00	137,721.88
1944 (Soldiers' Bonus) .....		14,190.00	14,190.00
1945 .....	2,878,975.72	59,468.00	2,938,443.72
1945 (Soldiers' Bonus) .....		94,110.00	94,110.00
	<u>\$3,007,962.74</u>	<u>\$178,144.00</u>	<u>\$3,186,106.74</u>
Taxes Redeemed:			
Tax Titles .....		\$10,250.18	
Tax Deeds .....		5,929.46	
			<u>16,179.64</u>
Interest:			
On Deferred Taxes .....		\$4,092.31	
On Tax Titles Redeemed .....		3,194.30	
On Soldiers' Bonus .....		325.43	
			<u>7,612.04</u>
Cost:			
On Deferred Taxes .....		\$3,229.70	
On Tax Titles Redeemed .....		564.76	
			<u>3,794.46</u>
Other Collections:			
Administration Cost on Real Estate ..		\$312.11	
Taxes Without Warrant .....		43.45	
			<u>355.56</u>
Total .....			<u>\$3,214,048.44</u>

## EXHIBIT E—SCHEDULE 2

## CITY OF MANCHESTER

## STATEMENT OF CITY CLERKS' RECEIPTS

For the Fiscal Year Ended December 31, 1945

## Licenses:

Motor Vehicle .....	\$39,991.36	
Pool, Billiard and Bowling .....	805.50	
Amusements .....	2,512.91	
Dog .....	5,672.00	
Taxi, Jobs and Teams .....	337.00	
Junk Dealers .....	117.50	
Sunday, Miscellaneous		
Revenue of 1945 .....	\$466.25	
Revenue of 1946 .....	52.00	
	<hr/>	518.25
		<hr/>
		\$49,954.52

## Permits and Services:

Writs .....	\$10.50	
Marriages .....	2,072.00	
Corporations, Partnerships .....	18.00	
Sewers .....	705.00	
Assignment of Wages .....	2.00	
Mortgages .....	802.00	
Conditional Sales .....	239.96	
Bill of Sale .....	38.50	
	<hr/>	3,887.96

## Discharges:

Mortgages .....	\$62.50	
Conditional Sales .....	12.50	
	<hr/>	75.00

## Miscellaneous:

Public Comfort, Certifications, etc. ....	2,473.72	
	<hr/>	
Total .....		\$56,391.20

## EXHIBIT E—SCHEDULE 3

## CITY OF MANCHESTER

## STATEMENT OF MUNICIPAL COURT

For the Fiscal Year Ended December 31, 1945

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Cash Receipts (Net):

January .....	\$653.90	
February .....	730.08	
March .....	681.90	
April .....	724.00	
May .....	1,063.84	
June .....	769.92	
July .....	493.50	
August .....	1,338.14	
September .....	1,324.94	
October .....	1,561.64	
November .....	1,152.74	
December .....	947.73	
	<hr/>	\$11,442.33

## Cash Disbursements:

Motor Vehicle Department .....	\$2,978.70	
Witness Fees .....	108.12	
Attorney's Fees .....	100.00	
Miscellaneous .....	207.48	
	<hr/>	3,394.31

Balance to be Accounted for .....	\$8,048.02
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Payments to City Treasurer (Exhibit E) .....	8,047.99
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Cash on Hand Deposited January 2, 1946 .....	\$ .03
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EXHIBIT E—SCHEDULE 4  
CITY OF MANCHESTER  
STATEMENT OF CITY SCALES RECEIPTS  
For the Fiscal Year Ended December 31, 1945

Receipts:	
January .....	\$2.30
February .....	1.60
March .....	1.00
April .....	2.40
May .....	1.00
June .....	1.60
July .....	1.30
August .....	1.00
September .....	1.00
October .....	1.00
November .....	2.10
December .....	3.70
Total Receipts .....	\$20.00
Payments to the City Treasurer .....	16.30
Cash on Hand December 31, 1945 .....	\$3.70



EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
NON-REVENUE ACCOUNTS

CASH RECEIPTS	
General Improvement and Equipment Bonds	
Dated August 1, 1945 at 1¼% .....	\$277,000.00
Accounts Receivable Collections:	
Highway Resurfacing .....	\$5,722.50
New Highways .....	79.98
New Sewers .....	296.40
	<hr/> 6,093.88
Total Cash Receipts .....	<hr/> \$283,098.88
Transfer from Highway Department Revenue .....	402.50
Cash on Hand January 1, 1945 .....	52,783.40
Total Cash Receipts and Transfers .....	<hr/> \$336,284.78

EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS

For the Fiscal Year Ended December 31, 1945

NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS

Non-Revenue Appropriation:

Highways:

New Sewers

Salaries .....	\$3,595.91	
Expenses .....	396.67	
		\$3,992.58

New Sewers—Pickering Street

Salaries .....	2,390.54	
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New Sewers—Wilmot Street

Salaries .....	\$2,471.09	
Expenses .....	13.00	
		2,484.09

Highway Resurfacing—Mill Yard

Salaries .....	13.38	
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Highway Resurfacing—Regular

Salaries .....	\$20,631.31	
Expenses .....	27,328.21	
		47,959.52

New Highways—Post War State Aid:

Expenses .....	16,922.50	
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Cemetery Brook Sewer Project:

Salaries .....	\$26,451.02	
Expenses .....	8,425.92	
		34,876.94

EXHIBIT F  
CITY OF MANCHESTER  
STATEMENT OF CASH RECEIPTS AND  
DISBURSEMENTS  
For the Fiscal Year Ended December 31, 1945  
NON-REVENUE ACCOUNTS

CASH DISBURSEMENTS—*Continued*

Schools:		
Improvements to School Yard		
Expenses .....	17.27	
Purchase of New Equipment:		
Highway .....	43,077.24	
Parks and Playgrounds .....	5,000.00	
Board of Recreation and Aviation:		
Salaries .....	\$68.90	
Expenses .....	1,345.47	
	1,414.37	
Total Cash Disbursements .....		\$158,148.43
Transfers to Revenue Cash:		
Cemetery Brook Sewer Project ...	\$6,097.32	
Highway Resurfacing—Regular ..	51,635.63	
Highway Resurfacing—Mill Yard	1.62	
New Sewers—Wilmot Street .....	1,584.58	
New Sewers—Pickering Street ...	500.52	
New Sewers .....	1,151.49	
	60,971.16	
Total Transfers .....		\$219,119.59
Total Cash Disbursements and Transfers .....		117,165.19
Cash on Hand and in Bank December 31, 1945 (Exhibit B) ..		
Total .....		\$335,284.78

EXHIBIT

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

REVENUE

Title of Appropriation	Balances From 1944	Current Appropriation	Cash Receipts and Transfers	Liability Accrued Dec. 31, 1944
<b>General Government:</b>				
Mayor .....		\$6,100.00	\$825.00	\$9.14
Aldermen .....		2,900.00		
Auditor .....		7,500.00	.75	5.57
Treasurer .....		7,000.00		72.69
Tax Collector .....		16,000.00	.40	84.05
Custodian of Tax Deeded Property ..		700.00		
Assessors .....		18,000.00	254.17	6.82
Finance Commission .....		900.00		
Law .....		1,700.00	250.00	
City Clerk .....		11,000.00		105.52
Building .....		39,500.00	342.01	1,397.08
Election Officials .....		8,500.00		4.80
Board of Registrars .....		4,000.00	200.00	15.67
City Hall .....		8,000.00	74.75	105.12
Old Court House .....		2,000.00	330.39	194.50
Public Comfort Station .....		6,000.00		144.85
<b>Protection of Persons and Property:</b>				
Police Department .....		260,000.00	1.01	5,451.50
Municipal Court .....		4,400.00		
Probation Department .....		6,900.00		91.08
Fire Department .....	\$2,200.00	285,000.00	515.20	1,317.46
Sealer of Weights and Measures .....		2,500.00		5.96
<b>Health and Sanitation:</b>				
Health Department .....		70,900.00		705.11
Hospitalization .....		1,800.00		
City Physician .....		1,800.00		
Vital Statistics .....		1,000.00		
Board of Examining Plumbers .....		50.00		
<b>Highways:</b>				
Highway Department .....		485,000.00	75,897.28	20,083.40
Street Lighting .....		98,000.00		8,087.75
New Sewers .....		10,000.00		
New Sewers—Titus Avenue .....		4,200.00		
New Sewers—West Rosemont Avenue ..		5,800.00		
<b>Charities:</b>				
Administrative and Outside Relief ..		80,000.00	1,447.40	9,441.20
Old Age Assistance .....		83,000.00	195.58	13,321.25
<b>Education:</b>				
School Department .....	1,108.77	715,000.00	7,255.37	1,072.05
Care of City Clocks .....	307.88			
City Library .....	150.70	45,500.00	502.21	2,064.97
<b>Recreation and Aviation:</b>				
Parks and Playgrounds .....		42,000.00	25.60	144.06
Municipal Golf Course .....		11,250.00	2,083.23	246.96
Athletic Field .....		4,600.00	3,193.38	63.56
Aviation Field .....		150.00		

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MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1945

## ACCOUNTS

Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers	Liability Accrued Dec. 31, 1945	Total Charges	Balances Unexpended *Overexpended **Carried to 1946
\$6,934.14	\$6,009.50	\$864.88	.....	\$17.73	\$6,892.11	\$42.03
2 900.00	2,800.00	13.50	.....	.....	2,813.50	86.50
7,506.32	6,476.16	488.42	.....	18.58	6,983.16	523.16
7,072.69	5,943.48	718.70	.....	12.33	6,674.51	393.18
16,084.45	13,109.30	2,800.89	.....	94.04	16,064.23	20.22
700.00	600.00	82.70	.....	14.70	697.40	2.60
18,260.99	15,580.33	2,180.38	.....	365.26	18,125.97	135.02
900.00	800.00	2.45	.....	.....	802.45	97.55
1 950.00	1,808.36	108.51	.....	2.91	1,919.78	30.22
11,105.52	9,049.36	1,644.68	.....	74.97	10,769.01	336.51
41,239.09	26,351.40	9,318.75	\$5.09	1,203.66	36,878.90	4,360.19
8,504.80	5,119.00	1,594.45	.....	22.90	6,736.35	1,768.45
4,215.67	3,098.00	1,054.00	.....	4.67	4,156.67	59.00
8,179.87	4,400.00	2,514.40	.....	437.48	7,351.88	827.99
2,524.89	1,350.00	683.76	.....	81.48	2,115.24	409.65
6,144.85	4,869.00	1,085.12	.....	84.10	6,038.22	106.63
263,452.51	215,210.95	28,418.97	.....	9,802.16	253,432.08	12,020.43
4,400.00	4,239.00	.....	.....	.....	4,239.00	161.00
6,991.08	5,750.00	1,046.04	.....	176.62	6,972.66	18.42
289,032.66	259,322.36	28,566.81	63.84	1,045.93	288,998.94	33.72
2,505.96	1,989.17	585.71	.....	107.63	2,682.51	*176.55
71,605.11	54,318.10	16,363.70	.....	1,650.80	72,332.60	*727.49
1,600.00	.....	1,600.00	.....	.....	1,600.00	.....
1,800.00	1,600.00	.....	.....	200.00	1,800.00	.....
1,000.00	771.25	.....	.....	.....	771.25	228.75
50.00	.....	.....	.....	.....	.....	50.00
580,980.68	413,497.65	145,932.65	402.60	22,467.09	582,299.99	*1,319.31
106,087.75	.....	97,044.64	.....	8,086.09	105,131.63	956.12
10,000.00	45.54	.....	223.62	552.25	821.41	**9,178.59
4,200.00	.....	.....	.....	.....	.....	**4,200.00
5 800.00	.....	.....	.....	.....	.....	**5,800.00
90,888.60	7,782.00	61,967.12	2,166.37	7,242.57	79,158.06	11,730.54
96,516.83	.....	83 56.01	111.90	15,286.43	98,964.34	*2,447.51
724,521.19	630,878.24	68,892.62	.....	4,478.69	704,249.55	20,271.64
307.88	.....	30.71	.....	.....	39.71	**268.17
48,217.88	33,290.42	13,343.24	44.42	1,514.86	48,192.94	( *191.81
.....	.....	.....	.....	.....	.....	(**216.75
42,169.66	33,659.09	7,984.00	.....	489.59	42,132.68	36.98
13,580.19	9,484.64	2,989.53	.....	1 090.19	13,564.36	15.83
7,856.94	5,211.26	1,717.71	500.00	400.90	7,829.87	27.07
150.00	.....	129.26	.....	.....	129.26	20.74

EXHIBIT  
CITY OF  
STATEMENT OF BUDGETARY  
For the Fiscal Year  
REVENUE

Title of Appropriation	Balances From 1944	Current Appropriation	Cash Receipts and Transfers	Liability Accrued Dec. 31, 1944
General Government:				
Unclassified:				
Emergency Salary Allowance .....		35,000.00		893.12
Pensions .....		85,000.00		438.51
Damages and Claims .....		1,500.00		
Printing City Reports .....	600.00	500.00		
Patriotic Purposes .....		1,200.00		
Printing and Stationery .....		600.00		20.00
Incidentals .....		3,500.00		754.48
Municipal Audit .....		1,500.00		
Zoning Board of Adjustments .....		880.00		
City Planning Board .....		100.00		
Reserve for Discounts .....		18,000.00	2.01	
Reserve for Abatements .....		15,000.00		
Refunds .....		500.00		.58
Fire Insurance on Public Buildings ..	12,000.00	12,000.00		
Firemen's State Pension Fund .....		4,500.00		
Kalivas Park Memorial .....	1,500.00			
Victory Gardens .....		1,500.00		
Honor Roll .....	30.89		400.00	3.03
Trade School .....		2,500.00		
Public Service Enterprises:				
Water Department .....	112,764.80		328,155.13	9,606.57
Public Scales .....		1,400.00		
Cemeteries:				
Pine Grove and Merrill .....		21,200.00	19,718.44	43.89
Valley and Piscataquog .....		3,000.00	3,482.50	
Amoskeag and Others .....		300.00	71.00	
Interest and Maturing Debt:				
Interest on Temporary Loans .....		1,500.00		
Interest on General Loans .....		66,087.50		
Maturing Debt .....		341,000.00		
Other Governmental Units:				
Hillsborough County Tax .....		375,620.04		
Per Capita School Tax .....		13,122.00		
Totals .....	\$130,748.04	\$3,365,459.54	\$445,222.81	\$76,002.30



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MANCHESTER

## APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1945

## ACCOUNTS

Total Amount Available	Cash Expenditures Payrolls	Bills	Transfers	Liability Accrued Dec. 31, 1945	Total Charges	Balances *Overexpended **Carried to 1946
35,893.12	30,535.80	.....	1,200.00	.....	31,735.80	4,157.32
85,438.51	80,439.14	.....	.....	370.64	80,809.78	4,628.73
1,500.00	.....	297.29	.....	.....	297.29	1,202.71
1,100.00	.....	.....	.....	854.08	854.08	**245.92
1,200.00	.....	789.75	400.00	.....	1,189.75	10.25
620.00	.....	423.06	.....	40.00	463.06	156.94
4,254.48	.....	4,172.41	75.00	22.00	4,269.41	*14.93
1,500.00	.....	1,500.00	.....	.....	1,500.00	.....
880.00	700.00	180.00	.....	.....	880.00	.....
100.00	.....	32.10	.....	.....	32.10	67.90
18,002.01	.....	.....	17,028.25	.....	17,028.25	973.76
15,000.00	.....	.....	10,822.30	.....	10,822.30	4,177.70
500.58	.....	229.32	.....	12.21	241.53	259.05
24,000.00	.....	370.54	.....	25,292.90	25,663.44	*1,663.44
4,500.00	.....	4,328.88	.....	.....	4,328.88	171.12
1,500.00	.....	.....	.....	.....	.....	**1,500.00
1,500.00	1,045.84	454.09	.....	.....	1,499.93	.07
433.92	.....	346.45	.....	.....	346.45	**87.47
2,500.00	.....	.....	.....	975.39	975.39	**1,524.61
450,526.50	132,943.13	197,897.15	443.90	4,179.07	335,463.25	**115,063.25
1,400.00	1,250.00	163.42	.....	26.75	1,440.17	*40.17
40,962.33	33,855.84	6,233.60	150.00	719.58	40,959.02	3.31
6,482.50	6,092.15	.....	390.00	.....	6,482.15	.35
371.00	370.95	.....	.....	.....	370.95	.05
1,500.00	.....	1,103.11	.....	.....	1,103.11	396.89
66,087.50	.....	65,847.50	.....	.....	65,847.50	240.00
341,000.00	.....	341,000.00	.....	.....	341,000.00	.....
375,620.04	.....	375,620.04	.....	.....	375,620.04	.....
13,122.00	.....	13,122.00	.....	.....	13,122.00	.....
\$4,017,432.69	\$2,071,646.41	\$1,599,514.02	\$34,027.29	\$109,520.13	\$3,814,707.85	\$202,724.84

## SUMMARY

Balances Unexpended .....	\$71,221.29
*Balances Overexpended .....	6,581.21
**Carried to 1946 .....	138,084.76
	<hr/>
	\$202,724.84

## EXHIBIT G—SCHEDULE 1

## CITY OF MANCHESTER

STATEMENT OF CHARITIES DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1945

<hr/>		
Administration Salaries:		
Commissioner .....	\$3,000.00	
Clerks and Investigators .....	4,782.00	
	<hr/>	\$7,782.00
Administration Bills .....		804.61
Outside Relief:		
Cash Expenditures		
Provisions .....	\$12,608.33	
Milk .....	984.80	
Fuel .....	1,720.19	
Clothing .....	348.98	
Board, Care and Personal Aid ..	22,431.83	
Rents .....	5,145.94	
Professional Services .....	1,528.25	
Medicine .....	1,189.65	
Hospitals .....	12,809.14	
Burials .....	1,904.00	
Electricity .....	106.33	
Gas .....	29.88	
Miscellaneous .....	355.19	
	<hr/>	
Total Cash Expenditures (Exhibit E) .....	\$61,162.51	
Deduct:		
Accrual December 31, 1944 .....	\$9,441.20	
Less Accrual Unexpended .....	2,166.37	
	<hr/>	7,274.83
		<hr/>
		\$53,887.68

Add:

Accrual December 31, 1945 .....	7,242.57	
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Total Outside Relief .....		61,130.25
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Old Age Assistance:

Cash Expenditures (Exhibit E) .....	\$83,566.01	
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Deduct:

Accrual December 31, 1944 .....	\$13,321.25	
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Less Accrual Unexpended .....	111.90	
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	13,209.35	
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	\$70,356.66	
--	-------------	--

Add:

Accrual December 31, 1945 .....	15,286.43	
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	85,643.09	
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Total Charities .....	\$155,359.95	
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## EXHIBIT G—SCHEDULE 2

## CITY OF MANCHESTER

STATEMENT OF CEMETERY DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1945

Payrolls .....		\$40,318.94
Others: (Cash and Accrual)		
Fuel Oil .....	\$411.40	
Cement .....	324.00	
Insurance .....	138.20	
Gasoline and Oil .....	407.09	
Cement Containers .....	2,533.70	
Dressing and Fertilizer .....	902.68	
Coal .....	1,071.25	
Incidentals .....	12.91	
Auto Expense .....	421.19	
Hardware and Tools .....	202.21	
Office Expense .....	147.97	
Repairs .....	117.61	
Paint and Oil .....	76.44	
Weed Killer .....	49.00	
Lime .....	5.12	
Seed and Trees .....	88.52	
		6,909.29
Total .....		\$47,228.23

## EXHIBIT G—SCHEDULE 3

## CITY OF MANCHESTER

STATEMENT OF POLICE DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1945

## Salaries:

Chief .....	\$3,180.84	
Acting Chief .....	1,888.06	
Captain .....	1,555.70	
Clerks and Patrolmen .....	208,236.35	
Commissioners .....	350.00	
		\$215,210.95

## Others: (Cash and Accrual)

Auto Supplies and Expense .....	\$5,411.53	
Electricity .....	621.94	
Feeding Prisoners .....	61.75	
Fuel, Oil and Coal .....	1,632.55	
Rental of Garage .....	240.00	
Gasoline .....	5,383.71	
Illuminating Gas .....	16.06	
Insurance .....	787.48	
Office Supplies and Expense .....	1,675.76	
Photography Supplies and Expense .....	111.32	
Radio Maintenance .....	789.16	
Signal System Maintenance .....	733.24	
Telephone and Teletypewriter Service .....	2,156.08	
Towel and Laundry Service .....	101.12	
Officers Uniform Allowance and Miscellaneous .....	10,781.69	
Police Retirement .....	2,266.24	
		32,769.63

Total .....	\$247,980.58
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## EXHIBIT G—SCHEDULE 4

## CITY OF MANCHESTER

STATEMENT OF FIRE DEPARTMENT  
EXPENDITURES

For the Fiscal Year Ended December 31, 1945

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Salaries:

Chief .....	\$4,483.35	
Deputies .....	6,196.89	
Firemen .....	245,656.70	
Superintendent of Fire Alarm .....	2,602.08	
Commissioners .....	383.33	
		<hr/> \$259,322.36

## Others: (Cash and Accrual)

Repairs .....	\$2,893.00	
Supplies .....	1,737.86	
Fire Alarm Expense .....	2,689.13	
Heating .....	6,527.78	
Gasoline and Kerosene .....	1,294.67	
Gas and Electricity .....	2,224.11	
Printing and Stationery .....	440.35	
Furniture and Bedding .....	491.83	
Laundry .....	333.42	
Hose .....	2,200.00	
First Aid .....	51.50	
Transportation .....	29.55	
Miscellaneous .....	7,382.03	
		<hr/> 23,295.28

'Total .....		<hr/> \$287,617.64
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# EXHIBIT G—SCHEDULE 5

## CITY OF MANCHESTER

### SUMMARY OF PAYROLLS

For the Fiscal Year Ended December 31, 1945

CITY OF MANCHESTER

129

Department	Salaries and Wages	Emergency Salary Allowance	Pensions	Total
Legislative and Executive:				
Mayor's Office	\$6,009.50	\$180.00	.....	\$6,189.50
Aldermen	2,800.00	.....	.....	2,800.00
Financial:				
Auditor's Office	6,476.16	671.46	.....	7,147.62
Treasurer's Office	5,943.48	426.36	.....	6,369.84
Tax Collector's Office	13,109.30	1,366.40	.....	14,475.70
Custodian of Tax Deeded Property	600.00	.....	.....	600.00
Assessor's Office	15,580.33	693.24	.....	16,273.57
Finance Commission	800.00	.....	.....	800.00
General Departments:				
Law—City Solicitor	1,808.36	.....	.....	1,808.36
City Clerk's Office	9,049.36	740.32	.....	9,789.68
Building Department	26,351.40	2,418.63	\$1,092.00	29,862.03
Board of Registrars	3,098.00	136.80	.....	3,234.80
Election Officials	5,119.00	.....	.....	5,119.00
Land and Buildings:				
City Hall, Old Court House and Public Comfort Station	10,619.00	1,274.28	.....	11,893.28
Protection of Persons and Property:				
Police Department	215,210.95	763.90	17,253.81	233,228.66
Municipal Court	4,239.00	.....	.....	4,239.00
Probation Department	5,750.00	572.00	.....	6,322.00
Fire Department	259,322.36	999.44	10,587.50	270,909.30
Sealer of Weights and Measures	1,989.17	198.27	.....	2,187.44
Health and Sanitation:				
Health Department	54,318.10	190.51	1,000.08	55,508.69
City Physician	1,600.00	.....	.....	1,600.00

EXHIBIT G—SCHEDULE 5  
CITY OF MANCHESTER  
SUMMARY OF PAYROLLS  
For the Fiscal Year Ended December 31, 1945

Department	Salaries and Wages	Emergency Salary Allowance	Pensions	Total
Highways:				
Highway Department	413,497.65	6,915.57	21,299.57	441,712.79
New Sewers	45.54			45.54
Charities:				
Charity Department	7,782.00	769.60		8,551.60
Education:				
School	630,878.24	2,512.81	24,515.82	657,906.87
City Library	33,290.42	530.67	1,299.96	35,121.05
Recreation:				
Parks and Playgrounds	33,659.09	2,895.11		36,554.20
Recreation and Aviation				
Municipal Golf Course	9,484.64	1,502.71		10,987.35
Athletic Field	5,211.26			5,211.26
Public Service Enterprise:				
Water Department	132,943.13			132,943.13
Public Scales	1,250.00	144.00		1,394.00
Cemeteries:				
Pine Grove, Valley and Others	40,318.94	4,547.77	3,390.40	48,257.11
Unclassified Items:				
Victory Gardens	1,045.84	85.95		1,131.79
Zoning Board of Adjustment	700.00			700.00
Vital Statistics	771.25			771.25
Non-Revenue:				
Highways	55,553.25			55,553.25
Recreation and Aviation	68.90			68.90
	<u>\$2,016,293.62</u>	<u>\$30,535.80</u>	<u>\$80,439.14</u>	<u>\$2,127,268.56</u>
Revenue (Exhibit G)				\$2,071,646.41
Non-Revenue (Exhibit H)				55,622.15
				<u>\$2,127,268.56</u>

EXHIBIT H  
CITY OF MANCHESTER  
STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES  
For the Fiscal Year Ended December 31, 1945  
NON-REVENUE ACCOUNTS

	Balances From 1944	Current Appropriation	Cash Receipts and Other Credits	Total Amount Avail-able	Cash Expenditures Payrolls	Bill's	Transfers and Other Debits	Liabilities Accrued Dec. 31, 1945	Total Charges	Balances Unexpended to 1946
Highway Department:										
New Sewers .....	\$4.35	\$3,000.00	\$2,671.09	\$5,675.44	\$1,595.91	\$396.67	\$1,151.49	.....	\$5,144.07	\$531.37
Highway Resurfacing .....	.....	95,000.00	5,722.50	100,722.50	20,631.31	27,328.21	51,635.63	.....	99,595.15	1,127.35
Cemetery Brook-Sewer Project ..	24,358.42	70,000.00	.....	94,358.42	26,451.02	8,425.92	6,138.18	\$4,798.72	45,813.84	48,544.58
New Sewers—Wilnot Street .....	.....	6,000.00	.....	6,000.00	2,471.09	13.00	3,515.91	.....	6,000.00	.....
New Sewers—Pickering Street ..	.....	3,000.00	.....	3,000.00	2,390.54	.....	500.52	.....	2,891.06	108.94
Highway Resurfacing—Inside Mill Yard .....	.....	20,000.00	.....	20,000.00	13.38	.....	1.62	.....	15.00	19,985.00
H ghway Resurfacing—Post War State Aid .....	.....	17,000.00	.....	17,000.00	.....	16,922.50	.....	.....	16,922.50	77.50
New Highways .....	.....	.....	79.98	79.98	.....	.....	.....	.....	.....	79.98
Parks and Playgrounds:										
Derryfield Park, Oak Park and Crystal Lake Bath House .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stevens Park—W. P. A. ....	16	.....	.....	16	.....	.....	.....	.....	.....	16
Gossler Park Area—W. P. A. ....	2,198.22	.....	.....	2,198.22	.....	.....	.....	.....	.....	2,198.22
New Sewers—Prout Park .....	399.79	.....	.....	399.79	.....	.....	.....	.....	.....	399.79
School Department:										
New School Building Construction	72.45	.....	.....	72.45	.....	.....	.....	.....	.....	72.45
Improvements to School Yard ...	171.23	.....	.....	171.23	.....	17.27	.....	.....	17.27	153.96

## EXHIBIT H

## CITY OF MANCHESTER

## STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

For the Fiscal Year Ended December 31, 1945

## NON-REVENUE ACCOUNTS

	Balances From 1944	Current Appropriation	Cash Receipts and Other Credits	Total Amount Avail- able	Cash Expenditures Payrolls	Bills	Transfers and Other Debits	Liabilities Accrued Dec. 31, 1945	Total Charges	Balances Unexpended to 1946
Water Department: New Reservoir Construction .....	697.45	.....	.....	697.45	.....	.....	.....	.....	.....	697.45
Airport: Land for Access Highway .....	549.43	.....	.....	549.43	.....	.....	.....	.....	.....	549.43
Land for Airport Improvements..	4,304.86	.....	.....	4,304.86	.....	.....	.....	.....	.....	4,304.86
Equipment: Fire Department Purchase of Ladder Truck .....	143.80	.....	.....	143.80	.....	.....	.....	.....	.....	143.80
Pumping Engine .....	.....	10,000.00	.....	10,000.00	.....	.....	.....	.....	.....	10,000.00
Highway Department — New Equipment .....	14,980.46	48,000.00	.....	62,980.46	.....	43,077.24	.....	1,172.00	44,249.24	18,731.22
Assessor's Office Fire, Proof Safe and Type- writers .....	1,267.18	.....	.....	1,267.18	.....	.....	.....	.....	.....	1,267.18
City Clerk Vault and Office Equipment ..	112.25	.....	.....	112.25	.....	.....	.....	.....	.....	112.25
Recreation and Aviation .....	2,900.00	.....	.....	2,900.00	68.90	1,345.47	.....	.....	1,414.37	1,485.63
School Department—New Equip- ment .....	299.36	.....	.....	299.36	.....	.....	.....	.....	.....	299.36
Parks and Playgrounds .....	410.00	5,000.00	.....	5,410.00	.....	5,000.00	.....	.....	5,000.00	410.00
Totals .....	\$52,783.40	\$277,000.00	\$8,473.57	\$338,256.97	\$55,622.15	\$102,525.28	\$62,943.35	\$5,970.72	\$227,062.50	\$111,194.47

**EXHIBIT I**  
**CITY OF MANCHESTER**  
**STATEMENT OF APPROPRIATION—HIGHWAY DEPARTMENT LEDGER**  
**For the Fiscal Year Ended December 31, 1945**  
**REVENUE ACCOUNTS**

	Departmental Appropriation Distribution	Cash Credits	Transfers From Bond Issues	Inter- Departmental Transfers	Total Credits	Payrolls	Expenditures, Bills	Inter- Departmental Transfers	Total Charges	Appropriation Unexpended	Department Balances Over- expended
Administration .....	\$302.53	\$ .60	\$19.44	\$13,935.86	\$14,348.43	\$14,958.97	\$2,012.24	\$576.00	\$17,547.21	.....	\$3,198.78
Highway Maintenance .....	81,366.57	3,789.04	9,821.64	.....	94,977.25	36,188.23	4,587.17	36,045.23	76,820.63	\$18,156.62	.....
Sewer Maintenance .....	37,015.05	276.30	.....	.....	37,291.35	14,344.03	40.30	8,506.48	22,890.81	14,400.54	.....
Refuse Disposal .....	194,494.58	24.53	.....	.....	194,519.11	151,555.24	338.06	55,962.07	207,855.37	.....	13,336.26
Street Cleaning .....	113,813.83	.....	.....	.....	113,813.83	73,819.83	13,748.64	19,181.24	106,749.71	7,064.12	.....
Engineering .....	10,205.05	1.50	.....	.....	10,206.55	9,662.49	140.85	863.63	10,666.97	.....	460.42
Vacations and Holidays .....	37,215.14	.....	.....	.....	37,215.14	36,627.07	.....	1,664.67	38,291.74	.....	1,076.60
Sick Leave .....	20,542.50	.....	.....	.....	20,542.50	20,591.06	.....	981.60	21,572.66	.....	1,030.16
Gravel Bank .....	137.45	7,057.61	31,393.39	14,814.05	53,402.50	15,448.14	16,602.63	13,586.64	45,637.41	7,765.09	.....
Transportation .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Equipment .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
and Supplies .....	9,900.70	1,829.03	19,557.81	109,902.03	141,189.57	49,056.47	121,816.59	1,284.38	172,157.44	.....	30,967.87
Total .....	\$505,083.40	\$12,978.61	\$60,792.28	\$138,651.91	\$717,506.23	\$422,251.53	\$159,286.48	\$138,651.94	\$720,189.95	\$47,386.37	\$50,070.09
Departmental Appropriation	Overdraft	December 31, 1945	.....	.....	.....	.....	.....	.....	.....	.....	\$2,683.72

## SEWERS—REVENUE ACCOUNTS

New Sewers—Miscellaneous	\$10,000.00	.....	.....	.....	\$10,000.00	\$470.30	\$127.49	\$233.62	\$821.41	\$9,178.59	.....
New Sewers—Titus Ave...	4,200.00	.....	.....	.....	4,200.00	.....	.....	.....	.....	4,200.00	.....
New Sewers—Rosemont Ave. ....	5,800.00	.....	.....	.....	5,800.00	.....	.....	.....	.....	5,800.00	.....
Total .....	\$20,000.00	.....	.....	.....	\$20,000.00	\$470.30	\$127.49	\$233.62	\$821.41	\$19,178.59	.....



## EXHIBIT I—SCHEDULE 1

## CITY OF MANCHESTER

## COMPARATIVE STATEMENT

AUDITOR'S LEDGER WITH HIGHWAY DEPARTMENT  
LEDGER

As at December 31, 1945

## REVENUE ACCOUNTS

	Auditor's Ledger	Depart- mental Ledger	Difference Over <i>or</i> *Short
Credits :			
Appropriation .....	\$445,000.00	\$445,000.00	
Additional Appropriation .....	40,000.00	40,000.00	
1944 Liability Accrued .....	20,083.40	20,083.40	
Cash and Other Credits .....	14,702.40	12,978.16	(1) \$1,723.79*
Transfers from Bond Issue and Revenue—Sewers' .....	60,792.28	60,792.28	
Interdepartmental Transfers ..	.....	138,651.94	(3) 138,651.94
Total Credits .....	\$580,578.08	\$717,506.23	\$136,928.15
Debits :			
Payrolls .....	\$413,497.65	\$422,251.53	(2) \$8,753.88
Bills .....	145,932.65	159,285.48	(2) 13,353.83
1945 Liability Accrued .....	22,467.09	.....	(2) 22,467.09*
Interdepartmental Transfers ..	.....	138,651.94	(3) 138,651.94
Total Debits .....	\$581,897.39	\$720,189.95	\$138,292.56
Overdraft December 31, 1945 ...	\$1,319.31	\$2,683.72	\$1,364.41



## NOTE: Differences Explained.

## (1) Auditor Credited Highway Department with:

Accounts Receivable Charged in 1945	\$12,594.36
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Department credited itself with:

Cash Collections on 1945 Accounts	
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Receivable .....	10,870.57
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	<u>\$1,723.79</u>
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## (2) Auditor's Accrual Dec. 31,

1945 .....	\$22,467.09
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Department's Accrual Dec. 31,

1945 .....	22,107.71
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	<u>359.38</u>
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	<u><u>\$1,354.41</u></u>
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## (3) Interdepartmental Transfers not reflected in the Auditor's Records.

EXHIBIT J  
CITY OF MANCHESTER  
STATEMENT OF APPROPRIATIONS—HIGHWAY DEPARTMENT LEDGER  
For the Fiscal Year Ended December 31, 1945  
NON-REVENUE ACCOUNTS

	Balances From 1944	Current Appropriation	Cash Receipts	Credit Transfers	Total Credits	Payrolls	Expenditures Bills	Transfers	Total Charges	Balances to 1946
New Sewers—Miscellaneous .....	\$4.35	\$3,000.00	\$296.40	\$2,374.69	\$5,675.44	\$3,595.91	\$396.67	\$1,151.49	\$5,144.07	\$531.37
New Equipment .....	14,980.46	48,000.00	.....	.....	62,980.46	.....	44,249.24	.....	44,249.24	18,731.22
Cemetery Brook—Sewer Project .....	24,358.42	70,000.00	.....	.....	94,358.42	27,108.08	12,567.58	6,138.18	45,813.84	48,544.58
Highway Resurfacing .....	.....	95,000.00	5,722.50	.....	100,722.50	20,631.31	27,328.21	51,635.63	99,595.15	1,127.35
Highway Resurfacing—Mill Yard .....	.....	20,000.00	.....	.....	20,000.00	13.38	.....	1.62	15.00	19,985.00
Highway Resurfacing—Post War .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State Aid .....	.....	17,000.00	.....	.....	17,000.00	.....	16,922.50	.....	16,922.50	77.50
New Sewers—Wilmot Street .....	.....	6,000.00	.....	.....	6,000.00	2,471.09	13.00	3,515.91	6,000.00	.....
New Sewers—Pickering Street .....	.....	3,000.00	.....	.....	3,000.00	2,390.54	.....	500.52	2,891.06	108.94
Highways—New .....	.....	.....	79.98	.....	79.98	.....	.....	.....	.....	79.98
Totals .....	\$39,343.23	\$262,000.00	\$6,098.88	\$2,374.69	\$309,816.80	\$56,210.31	\$101,477.20	\$62,943.35	\$220,630.86	\$89,185.94

## EXHIBIT J—SCHEDULE 1

CITY OF MANCHESTER

## COMPARATIVE STATEMENT

AUDITOR'S LEDGER WITH HIGHWAY DEPARTMENT  
LEDGER

As at December 31, 1945

## NON-REVENUE ACCOUNTS

	Auditor's Ledger	Depart- mental Ledger	Difference Over or *Short
Credits:			
Balance Carried from 1944 ...	\$39,343.23	\$39,343.23	
Current Appropriation .....	262,000.00	262,000.00	
Cash Receipts .....	6,098.88	6,098.88	
Transfers .....	2,374.69	2,374.69	
	<u>\$309,816.80</u>	<u>\$309,816.80</u>	
Debits:			
Payrolls .....	\$55,553.25	\$56,210.31	(1) \$657.06
Bills .....	96,163.54	101,477.20	(1) 5,313.66
Transfers .....	62,943.35	62,943.35	
Liabilities Accrued December 31, 1945 .....	5,970.72	.....	(1) 5,970.72*
	<u>\$220,630.86</u>	<u>\$220,630.86</u>	
Balances Carried to 1946 .....	\$89,185.94	\$89,185.94	

## NOTE: Difference Explained

- (1) Departmental accrual as at December 31, 1945 included in Payrolls and Bills, whereas the Auditor records this item separately.

EXHIBIT K  
CITY OF MANCHESTER  
STATEMENT OF TAX RATES AND TAX LEVIES  
For the Years 1933 to 1945 Inclusive

Year	Net Taxable Valuation	State (School per Capita)	Tax Rate per \$1,000 Assessed Valuation		Total	Tax Levy
			County	City		
1933	\$93,277,708.00	\$2.37	\$3.03	\$22.60	\$28.00	\$2,610,219.02
1934	95,868,758.00	2.52	2.40	23.58	28.50	2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84

As at December 31, 1945

Taxes Due and Payable:

On or before September 1.

Taxes Delinquent:

After September 1.

Penalty for Delinquency:

Cost after September 1 ..... \$ .20

Interest after December 1 ..... 8%

Discount:

1% before July 2.

Lien on Property:

"The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October first following the assessment."

Chapter 80, Section 17 of Public Laws.

Tax Limitation:

"The City of Manchester shall not become indebted in the amount exceeding five per cent on the last preceding valuation for the assessment of taxes on the polls and taxable property thereon."

Article XXV of Public Statutes Relating to Cities and special acts with reference to City of Manchester.

Present Debt Limitation: ..... \$4,533,524.40

Present Debt: ..... \$2,751,500.00

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